

Appendix 2

High Priority Recommendations Partially Implemented / Not Implemented

High priority recommendations outstanding at time of August 2019 follow-up exercise

Department & Audit Area	Original Target Date	Previous Revised Target Date	New Target Date	Implementation Status		Management Comment / Internal Audit Comment
				Not	Partial	
Barbican Fraud Risk Management: Retail and Bars Training Records	31/07/19	N/A	25/10/19	0	1	Management Comment: A system has been set up to record training but due to vacancies and shop floor cover this has not been completed. Revised target date 25/10/19.
Fraud Risk Management: Engineering Stock Procedures	31/08/19	N/A	25/10/19	1	0	Management Comment: Due to pressure on the team from an ongoing restructure and an unexpected absence due to health, this has not been carried out. Revised target date 25/10/19.
Fraud Risk Management: Previous Instances of Fraud – Approval of the Use of Consultants	31/07/19	N/A	31/12/19	1	0	No Management Comment supplied.
Department of the Built Environment Bank on Safety Management – Home Working Proactive Monitoring	29/03/19	N/A	TBC	1	0	Internal Audit Comment: Revised target timescale required for demonstration of full implementation.
Bank on Safety Management – Scheme Impact on the Parking Ticket Office	29/03/19	N/A	TBC	0	1	Internal Audit Comment: Revised target timescale required for demonstration of full implementation.
Chamberlain's IT IT Data Storage Management - Information Management Strategy	31/12/18	31/07/2019	30/09/2019	1	0	Management Comment: Records Management Policy drafting by LMA delayed due to work on Fundamental Review will be presented for sign-off by Summit on the 26 th September. Revised implementation date 30 th September 2019.

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Oracle Application - Restart Procedure	30/12/18	31/05/2019	31/10/2019	1	0	<p>Management Comment: The BCP is currently in development for the Chamberlain's Department, by the Corporate Risk Manager, and this will incorporate the Oracle DR, RPO and RTO.</p> <p>Internal Audit Comment: The report is currently being drafted and will be completed and issued by 31/10/19.</p>
Oracle Application – License exceeded	30/04/19	N/A	30/09/2019	0	1	<p>Management Comment: The licence position for Oracle Property Manager is now resolved for the current usage vs licence numbers. The COL commissioned an independent Oracle Audit through their Strategic IT partner, Agilisys and their licencing specialist third party, Snow.</p> <p>Following this audit, the advice was that iProcurement licences can be used for Self Service and therefore the COL is not under licenced in this area. This matches the recommended licences purchase from the original installed, PWC. However, Agilisys have since stated that this is their opinion and that further independent verification should be sought. They stated that they no longer have a relationship with Snow, therefore the COL have sought the advice from their licencing reseller, Phoenix. Closing this action is therefore delayed. CoL have started to discussions with a Third party to clarify these issues. This will be completed by 30/09/19.</p>
Chamberlain's Procurement Corporate Wide - Business Travel - Contract for Taxis	31/05/18	N/A	31/03/20	1	0	<p>Management Comment: Addison Lee have refused to agree to City of London contract conditions. As a result, the contract will be retendered as soon as resources are available, likely to be March 2020</p>
Corporate Wide Suppliers Financial Health and Resilience: Category A Supplier Scorecards	31/07/2019	N/A	31/10/19	0	1	<p>Internal Audit Comment: Assessed as 'partially implemented' on the basis that a template is now in place to record the sign off of scorecards. Evidence of the template being used will be available from October 2019. Revised target date set accordingly.</p>

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Corporate Wide Suppliers Financial Health and Resilience: Financial Statements Analysis – Management Review	31/05/2019	N/A	TBC	1	0	Internal Audit Comment: A revised target date is required for demonstration of recommendations implementation.
Corporate Wide Suppliers Financial Health and Resilience: Financial Metrics Analyses & Commercial Analyses	30/06/2019	N/A	31/10/19	0	1	Management Comment: The sign-off process was completed in July and included in Commercial Analyses issued from that time. The scoring process has a four month's duration, so evidence of this having been followed will be available from October 2019.
Corporate Wide Review: Commercial Contract Management Team Scorecards – Procedures Audit: Backlog of Supplier Scorecards	30/06/2019	N/A	TBC	1	0	Management Comment: Cannot be evidenced. All scorecards are not up to date.
Corporate Wide Review: Commercial Contract Management Team Scorecards – Procedures Audit: Reporting to Members & Senior Management	31/07/2019	N/A	31/12/19	1	0	<p>Management Comment: Agreed reporting to each occurrence of committees is included in the September 2019 agenda. Evidence will be available from Committee Services following the issue of the papers.</p> <p>Internal Audit Comment: September 2019 is when the reporting timetable will be agreed. A revised target date of December 2019 has been set for demonstration that reports have been issued in line with the timetable.</p>
City of London Freemen's School Cyber Security – USB Ports Unlocked	31/01/19	30/06/19	30/11/19	0	1	<p>Management Comment: Following a recommendation from the COLFS ICT Strategy Governance Group, COLFS has agreed the following policy for implementation with immediate effect: Only encrypted USB devices will be allowed on the network. All other non-encrypted storage devices will be blocked by Sophos device control. There will be a single managed device in the Technical Services office which staff can take media, such as photo and</p>

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						videos from school trips and have then copied on the network. This process will be completed by Monday 4th November.
City of London Police Police Bank Accounts - Reconciliation of Funds (RED)	31/12/18	N/A	30/09/19	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	30/09/19	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
Key Financial Controls - Budget-Setting Timetable	31/09/18	N/A	30/04/20	1	0	Management Comment: The budget-setting process for 2020-21 will address this recommendation. The process will start in September 2019 and flow through to the start of the new financial year.
Key Financial Controls - Financial Administration Guidance	31/03/19	N/A	30/09/19	1	0	Management Comment: Internal processes have been documented. Communications being prepared for circulation across the Force reiterating process, responsibilities and expectations. Part of this will be reinforcing the benefits of self service and training available to transition. A revised implementation date end of September 2019 is provided.
Key Financial Controls – Compliance with Procurement Code (Waivers)	31/03/19	N/A	31/12/19	1	0	Management Comment: Work is ongoing. Contract register being used to identify forward plan. Business Partners discuss with budget holders. A revised implementation date of end of December 2019 is provided.

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Key Financial Controls – Financial Dashboard	31/03/19	N/A	31/03/20	1	0	Management Comment: The monthly reporting pack has been developed and is developing further to provide more meaningful information. Developing a meaningful dashboard in Oracle needs to be taken forward with the Corporation. Revised implementation dates as are follows: August 2019 for further developed reporting pack. March 2020 for Oracle dashboard.
Key Financial Controls – Risk of subsidising from core operations	31/03/19	N/A	31/12/19	1	0	Management Comment: Work in progress. A review of funded units and an appropriate standard charging mechanism is being developed. There is not always a clear distinction between core and funded work, and there will always be a cross-over. However, this will be identified in a transparent model and monitored accordingly. A revised implementation date of end of December 2019 is provided.
City of London School Financial Management – Inventory Maintenance	31/03/19	N/A	TBC	0	1	Internal Audit Comment: current copies of the inventory obtained. Partially implemented pending confirmation of the arrangements for ensuring that the inventories are kept up to date, to include mechanisms for flagging purchased items for inclusion in the inventory. Revised timescale for demonstration of full implementation required.
Financial Management – Timeliness of Interface and Reconciliation	30/06/18	30/01/19	TBC	0	1	Management Comment: July 2019 ongoing / not complete but will be completed imminently.
Cyber Security –Cyber-Security Reporting to SMT Meetings	30/06/19	N/A	31/12/19	1	0	Management Comment: This will be implemented in Autumn 2019.
Cyber Security – Recording Key Points of Discussions	31/07/19	N/A	31/12/19	1	0	Management Comment: This will be implemented in Autumn 2019.
City of London School for Girls ICT – Disaster Recovery Test	11/12/15	28/02/19	TBC	0	1	No information on implementation progress supplied.

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Internal Controls – Procurement: Management Information Review	04/07/19	N/A	30/09/19	0	1	Internal Audit Comment: A revised target timescale of 30/09/19 has been supplied to demonstrate that issues identified in the last exception report have been addressed.
Internal Controls – Consistent Asset Register Format	11/07/19	N/A	30/09/19	1	0	Management Comment: Discussion could not be scheduled before the Summer holidays. Will pick this up with Heads of Department in early September 2019.
Internal Controls – Minimum Values for Non-Routine Expenditure Business Cases	04/07/19	N/A	30/09/19	1	0	Management Comment: Process being written by Bursar – not yet started. Nothing falling into this category so far.
Internal Controls – Submission of Non-Routine Expenditure Business Cases to the Bursar.	04/07/19	N/A	30/09/19	1	0	Management Comment: Process being written by Bursar – not yet started. Estimate this to be ready by the end of September.
City Surveyor Building Management System Configuration	31/12/11	31/08/19	31/12/19	0	1	Management Comment: 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 awaiting final sign-off by the IT Division and Police Head of Infrastructure Services, prior to implementation.
Community & Children's Services Community Centre Revenue – Income Administration	30/09/18	31/07/19	30/09/19	0	1	Management Comment: The July reconciliation has been delayed due to annual leave of key staff. August reconciliation will be carried out by end of September.
Housing Allocations, Lettings & Voids	31/12/18	31/07/19	31/10/19	0	1	Management Comment: An email has been sent to Estate Managers from the Housing and Property Business Support

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Health & Social Care Integration – Delivery Mechanisms: Signed Contracts	31/03/19	30/06/19	TBC	0	1	<p>Manager on 30 August 2019 stating " I am aware that given the delay in Documotive go live (down to technical issues with Castleton) some of you have a back log of documents that need to be loaded on to the system. A deadline of 31st October has been agreed for the backlog to be loaded on.</p> <p>Once we are up to date we will run a report of all new tenancies since 1st April for you/your team to check that a signed tenancy and supporting information is available & has been loaded on.</p> <p>The report will need to be signed and dated (and stored electronically) to confirm the check has been done. Should any information be missing the rents/housing needs team should be contacted to see if they have the missing documentation</p> <p>Moving forward we will then run the report on a quarterly basis at the end of the quarter"</p> <p>Management Comment: The Commissioning Team are developing a spreadsheet to record progress on new contracts and this will include regular updates and a field asking form information contract signing progress. This spreadsheet will be accessible to the whole Team.</p>
Guildhall School Student Affairs – Recording of Budget Monitoring Outcomes	28/02/19	31/07/19	30/09/19	1	0	Internal Audit Comment: Revised target timescale supplied.
Student Affairs – Service Provision Objective-Setting	30/04/19	N/A	31/10/19	1	0	Internal Audit Comment: Revised target timescale supplied.
Markets & Consumer Protection Markets Fraud Risks – Fraud Awareness Training	30/11/18	N/A	TBC	0	1	Management Comment: 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

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						progress this action, ensure all our staff undertake the Fraud Awareness training at the mandated intervals, and obtain evidence of this.
Open Spaces Financial Management - Hampstead Heath Cash Handling Procedure	30/12/18	N/A	TBC	1	0	As per the last Internal Audit Follow-Up Report to this Committee, no information on implementation progress has been supplied.
Sir John Cass's Foundation School Income Generation – Dinner Money Report	16/02/19	26/04/19	31/10/19	0	1	<p>Management Comment: Since Audit attended the school the dinner debt has reduced considerably following a concerted effort of debt collection. The balance owing is £821.35 and a payment plan is in place for the large debt of £798.85; we anticipate full payment by next April. We have to be reasonable in what we are asking the parent to pay.</p> <p>An aged debtor report will be presented at each Governor's meeting for them to monitor debt levels. The next aged debtor will be presented at the Finance meeting in October 2019.</p>
Town Clerk's Corporate Wide – Emergency Planning – Emergency Management Plan	30/06/18	N/A	31/10/19	1	0	Management Comment: The Emergency Management Plan has been reviewed and all comments, changes and lessons from departments are incorporated. We are in the process of setting out the document in a different way of working with the Communications Team. Revised implementation date is 31 st October 2019.
TOTAL				25	16	