APPENDIX B – HIGH PRIORITY RECOMMENDATIONS

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	Implementation Status
1.	Building Control 2009/10	It is recommended that on a monthly basis the expected Building Control income through fees and charges applied and recorded on Uniform is reconciled to the actual Building Control income received on Integra. The reconciliation should be signed and dated by the Officer preparing the reconciliation, and signed and dated as reviewed by the Building Control Manager.	Agreed – Building Control Manager to devise a Uniform fees & charges report for use in reconciliation with Integra. Accountancy support required for Integra training	Building Control Manager	Original date - June 2010 Latest revised date – Training date to be set before 31 December 2010	**Not implemented** May 2010 Update - Integra training has not yet been received. August 2010 Update – Integra training has not yet been received Training agreed to be provided, date to be set.
2.	Academy IT System Review 2009/10	The username and password conventions used in the Academy system be fully documented and password configuration options be amended to best practice. The following configuration settings would meet with best practice: • "force strong passwords" configuration option within Academy be set to "Yes". • "Idle Timeout" parameter within the Academy system be set at 30. • "Days Before Expiry" and the	Accepted	Business & Knowledge Systems Manager/ Benefits Manager/ Local Taxation Manager	Original date - 30 July 2010 Latest revised date – 30 September 2010	**Not Implemented** August 2010 Update – The Benefits Manager has advised that she will liaise with the Business & Knowledge Systems Manager and Local Taxation Manager to consider the requirement to enforce a further level of security and will report back by September 2010.

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		"Previous Passwords to be Stored" parameters within Academy be set at 28 and five respectively. • number of Invalid login attempts before being revoked be set at three.				
3.	Taxi Licensing 2008/09	It is recommended that on a monthly basis the Taxi Licensing actual income recorded on the Payment Slip is reconciled to Taxi Licensing Accounts on the Council's accounting system [Integra].	Agreed. IT will be consulted to assist in the implementation of this recommendation. May require further exploration.	Licensing Manager	Original date - May 2009 Latest revised date 31 August 2010	**Partially Implemented** The Licensing Manager is finalising the solution to implement this recommendation. The implementation date has been extended from May 2009 to December 2009. Feb 10 update - Internal Audit were advised that due to severe resourcing issues it is unlikely that this recommendation will be completed by the revised implementation date. Accountancy will provide assistance in implementing this recommendation. May 2010 update –The

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						resourcing issues have improved and the Licensing Manager advises that the reconciliation has been actioned for records up until the 25th February 2010.It is anticipated that the reconciliation will be up to date and completed on a monthly basis by August 2010 August 2010 Update – The Head of Environmental Health & Licensing advises that the reconciliation will be complete by the end of August 2010 target.
4.	Integra GL Finance Application Audit 2008/09	It is recommended that, as per the stated implementation date of December 2009, management develop their Business Continuity Plan (including the technical element). Once implemented, management should adequately test the plan on a frequent basis to ensure its continued effectiveness. Management should also ensure that the Integra application can be	Agree. The technical solution is to be in place by June 2009. A fully documented BCP plan for the IT element is to be in place for December 2009.	Head of E-Government & Business Systems	Original date - December 2009 Latest revised date – 31 December 2010	**Partially Implemented** February 2010 Update - The system has been moved to the Council's 'virtual' infrastructure, which is core to the organisation's Business Continuity arrangements. Herts County Council's offices in Stevenage have been identified as a potential secondary site and

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		recovered at an alternative site in line with agreed business expectations				discussions about the feasibility and associated costs are ongoing. May 2010 Update - Options for a second site are being investigated and it is anticipated that recommendations will be made alongside the outcomes of the review into the recent ICT security incident. The timescales for this review are yet to be agreed with the chair of the committee. August 2010 Update – Head of Customer Services and Business Improvement presented a paper on IT Security to the Audit Committee on 22nd July 2010. Funding for the alternative site has been approved by Board.
5.	Grounds Maintenance 2009/10	It is recommended that all agreements and contracts, including that between SHL and SBC, should be updated to reflect	Agreed	Grounds Services Manager	Original date - June 2010 Latest revised date – 30	**Partially Implemented** August 2010 Update – There is an SLA in place however it

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		the current period. They should be signed by both parties and renewed to reflect the current period where necessary. A copy of the agreements should be held by the Grounds Service Manager.			September 2010	is yet to be signed by SHL. The implementation date has been revised to September 2010
6.	Benefits 2009/10	It is recommended that all backdated benefit awarded since the implementation of Academy are reviewed and authorised by delegated Officers. Also, going forward no backdated benefit payments should be made without appropriate authorisation.	Agreed	Benefits Manager	Original date - May 2010 Latest revised date – 30 September 2010	**Partially Implemented** August 2010 Update – review underway revised implementation date September 2010
7.	Academy IT System Review 2009/10	The standard user profiles and all access levels be reviewed and fully documented to ensure full segregation of duties are maintained and that staff do not have access to areas of the system, such as the Fraud screens, where access should be limited to specific users.	Accepted – will undertake a user access review	Business & Knowledge Systems Manager/ Benefits Manager/ Local Taxation Manager	Original date - 31 July 2010 Latest revised date – 30 September 2010	**Partially Implemented** The Benefits Manager advised that this work is not yet completed. A revised implementation date was requested upon further contact with the Department the Benefits Manager was on leave however a Benefits Officer confirmed the work was underway and agreed a new implementation date of

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						the end of September.
8.	Burials 2009/10	It is recommended that a formal succession plan is developed to ensure service continuity when the Cemeteries Officer retires. The plan should include adequate arrangements to ensure service resilience.	Agreed	Head of Environmental Services	31st August 2010	**Implemented** The following succession plan arrangements have been developed, the Post is to be shadowed from October 2010. Upon the retirement of the Cemeteries Officer the Post is to be based at Cavendish Road Depot, allowing cover for bookings. An additional Officer is being trained for emergency cover of the service.
9.	Burials 2009/10	It is recommended that controls are put in place to address the lack of separation of duties, as the Cemeteries Officer can take a booking, record a booking, raise the invoice and collect the income. Controls could include: • Moving tasks to the Cavendish Road Administration team. • A second officer checks the accuracy and completeness of invoices raised.	Agreed	Environmental Services Manager - Grounds	30th June 2010	**Implemented** Receipt of income has moved to Cavendish Road Depot Reception. A second Officer checks the accuracy and completeness of invoices raised. Invoices are authorised by a Manager. A reconciliation spreadsheet of booking and income is to be implemented when the Post is relocated to Cavendish Road.

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		Direct payments to the Cemeteries Officer are minimised or witnessed by two officers.				
10.	Academy IT System Review 2009/10	The Academy access for all staff who leave be revoked at the earliest opportunity.	Agreed. Rita/Chrissie/ Sandra in the interim	Academy Systems Administrator	30 April 2010	**Implemented**
11.	Integra GL Finance Application Audit 2008/09	It is recommended that periodic user access reviews should be conducted to ensure unused accounts are disabled on a timely basis.	Agree. A full review of user access will be conducted to establish a baseline position. A process will then be introduced to regularly (e.g. quarterly) review user access to ensure that access is appropriate.	Head of E-Government & Business Systems	December 2009	**Implemented** February 2010 Update - The baseline position was to be established as part of the upgrade to the Integra system. The upgrade has yet to commence due to delays in the implementation of the replacement Revenues and Benefits system. The Integra upgrade is now due to be complete by April 2010. May 2010 Update - A review of access and security controls relating to all ICT systems needs to be completed, which will recommend a set of standard practices relating to the administration of user access.

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						This broadening of scope attempts to better manage security concerns across all ICT systems in use by the Council.
						August 2010 Update – The Systems Accountant has produced a list of those who have access to Integra.
						The Systems Accountant advises that he carries out a data cleansing exercise on a monthly basis using Payroll Leavers data. Audit testing identified there were two leavers who still had active accounts. The risk is partially mitigated by the control that an account that has not been used for more than 60 days requires the password to be reset by the Systems Administrator.
						The risk associated with the removal of user accounts that have not been used for a significant period of time but

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						are still enabled, is substantially mitigated by the control described above. The Systems Administrator considers the risk to be managed to an acceptable level. Proposals by IT in the May 2010 update will be monitored outside of this reporting arrangement, as the original recommendation has been implemented.
12.	Asset Management 2009/10	It is recommended for items on the Asset register that are to be disposed, an asset disposal certificate is completed by the officer disposing the asset, the certificate will: • outline the asset's current book-value and estimated disposal income, • state the disposal method e.g. auction, three quotes etc, • be signed-off by an appropriate manager before the disposal takes place (if certain disposal thresholds	Agreed – Capital Accountant to be in post in June 2010, one of their duties will be to implement the recommendation	Accountancy Services Manager Capital Group Accountant	Original date - August 2010 Latest revised date – 31 October 2010	**Not yet due for implementation** August 2010 Update – The new Capital Accountant has suggested changes to the recommendation to ensure compliance with procedures before the asset is disposed and the updating of the Financial Regulations. It is planned that the new arrangements will be in place by October 2010.

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		could be breached then the highest appropriate level of authorisation needs to be obtained). When the item is sold the disposal certificate is updated to state the disposal income, a copy of the sale receipt is attached to the certificate and the certificate is signed and dated to verify the disposal process has been completed. The disposal certificate and sale receipt should then be sent to the Capital Group Accountant, who should sign and date the certificate to confirm that the asset disposal procedures have been followed and that the Asset register has been updated.				
13.	SBC – IT Network Controls 2009/10	It is recommended that Disaster Recovery arrangements be defined and documented to ensure system and service continuity be maintained following a disaster scenario.	Agreed	ICT Services, Security & Standards Manager	September 2010	**Not yet due for implementation** August 2010 Update – Head of Customer Services and Business Improvement presented a paper on IT Security to the Audit Committee on 22nd July 2010. Documentation for all Council

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						systems is being developed, which will include back-up and recovery protocols that have been agreed with key business users.
14.	Academy IT System Review 2009/10	The System Administrator roles for the systems operated by the Council are fully documented so that the relevant responsibilities of the ICT and user teams are clearly defined.	Accepted	Head of Customer Services & Business Improvement	Proposals by 30 May 2010, then phased implementation of the accepted proposals to be completed by 31 December 2010	**Not yet due for full implementation** An outline of the System Administrator role has been drafted and the detail is subject to discussion with staff within Revenues and Benefits. This discussion is expected to take place during September 2010, which will clarify both the role of IT and user teams. It anticipated that any transfer of responsibilities will be phased to ensure that appropriate training can take place.
15.	Licensing 2009/10	It is recommended that on a quarterly basis the licenses issued are identified so that the expected income from issuing those licenses can be calculated. The expected income should then be	Agreed. We believe that this action ties in with recommendation 2 the original Licensing Audit	Licensing Manager	October 2010	**Not yet due for implementation** August 2010 Update – The Head of Environmental Health & Licensing advises that the reconciliation will be complete

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		reconciled to the actual income received and any discrepancies should be promptly investigated. The reconciliation should be independently signed and dated as reviewed	Report and it may be more practical to perform both activities during the same process. Audit comment – The high priority classification of this recommendation is based on the potential impact of a fraud and not on its likelihood which is considered to be low.			by the end of October 2010 target