

**Appendix I: 'High' and 'Medium' Priority actions overdue for more than three months**

Audit Title and Year	Service Area	Outstanding Action	Status Update	Officer Responsible	Original Date	Revised Date (if provided)
<b>High Priority</b>						
Agresso 2014/15	Resources	<p>Internal Audit recommends controls are improved for setting up new user accounts and for ensuring they remain appropriate over time. In particular:</p> <p>a) Any new users and changes to user access privileges should be made on an agreed form and signed off by the line manager and Finance Manager (to ensure non-finance staff are not given inappropriate access to finance only functions).</p> <p>b) Managers should be asked to periodically confirm user access rights.</p>	This is being addressed as part of the upgrade of Agresso. Based on existing IT controls and subsidiary controls in place, the inherent risk is not considered to be high.	P&A Support Team Manager	November 2014	August 2016
ICT Project Management 2013/14	Resources	<p>A corporate approach to managing projects should be considered.</p> <p>ICT should be notified of all projects and expected outcomes so that ICT implications can be considered, even if project teams do not immediately think there are implications for infrastructure or ongoing support.</p>	A suite of documentation has been developed and has been used for the delivery of the Liquidlogic project. The success of this first use of the documentation will be reviewed before full roll out to ensure any lessons learnt are incorporated, It is intended that the new approach will roll out for all new projects commencing from 1 <sup>st</sup> April 2016.	Director for Resources	November 2014	April 2016
Benefits 2014/15	Resources	The Revenues & Benefits Manager working with the Assistant Director (Finance), if required, resolve the BACS compatibility issue with the service's laptops to	Some technical issues have been resolved and IT is now in position to	Assistant Director (S151)	July 2015	February 2016

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		<p>ensure that separation of duties can be re-established in payment runs.</p> <p>In addition, all BACS payment information should be retained on file in the future.</p>	<p>deliver this in the next month. Additional manual checks are in place in the interim period.</p>	Officer)		
<b>Medium Risk</b>						
Agresso 2014/15	Resources	<p>P&amp;AS Team Manager to review and rationalise the number of 'roles' within the Agresso system, in particular:</p> <p>a) consider deleting the 1,830 roles that are not currently used; and</p> <p>b) review roles allocated to staff with access to aggregated cost centres and remove individual cost-centre roles to avoid duplication where necessary.</p>	<p>This is being addressed as part of the upgrade of Agresso.</p>	P&A Support Team Manager	December 2014	August 2016
Agresso 2014/15	Resources	<p>The audit identified a number of actions for which there was no audit trail retained on the system in the form of an audit log. Due to lack of information available on the affected items there was uncertainty over whether these represented a risk. It was agreed that the IT team would explore this further to confirm whether action logs should be switched on in these areas.</p>	<p>This is being addressed as part of the upgrade of Agresso.</p>	P&A Support Team Manager	December 2014	August 2016
Disaster Recovery & Business Continuity 2013/14	Resources	<p>Head of Business Support to ensure, in conjunction with the Director of Places (Development &amp; Economy), that the ICT Disaster Recovery Plan is finalised, approved, cascaded and tested.</p>	<p>The newly appointed Head of IT will be undertaking a full review of the Disaster Recovery Plan to ensure it fully meets the needs of the organisation.</p>	Head of IT	March 2015	September 2016

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Recruitment of Interims and Agency staff 2015/16	Resources	HR should review the list of current agency providers with Comensura and work together to extend the range of providers currently using the framework.	The Comensura framework is due for review in September 2016. Where Comensura is not used officers are expected to comply with Contract Procedure Rules (there are separate audits on this).	Head of Human Resources	August 2015	September 2016
Early Years Performance Management and Funding 2014/15	People	<p>1) The code of practice should be updated to ensure that it has the most up to date information.</p> <p>2) Once updated, the code of practice should be sent to all early year providers with a revised contract which should be signed and returned</p>	<p>1)The code of practice is no longer required; it was replaced by national statutory guidance.</p> <p>2) New contracts were sent to all providers, were signed and returned. Small number outstanding.</p>	Interim Head of Lifelong Learning	April 2015	March 2016
Early Years Performance Management and Funding 2014/15	People	A cyclical programme of spot checks should be designed and implemented for early years providers to check the accuracy of their funding claims for two, three and four years olds. This should be risk based so that high risk settings are checked annually and low risk settings at least once every three years. Once designed, all providers should be informed that a spot check programme is in place.	A spot check programme is being devised and is shortly to be put into operation. This will fully reflect the recommendation.	Interim Head of Lifelong Learning	April 2015	Jan 2016
Early Years Performance Management and Funding 2014/15	People	The Accountant for Early Years should issue all early year providers with an indicative budget at the beginning of each financial year which broadly reflects anticipated participation for 3-4 year old funding.	This is in hand for 16/17 and will be done by mid Feb for the 16/17 allocation.	Interim Head of Lifelong Learning	April 2015	Feb 16