

Subject:	Internal Audit Recommendation Log	Status:	For Publication
Report to:	Audit and Accounts Committee	Date:	24 September 2013
Report of:	Head of Internal Audit	Portfolio Holder:	Finance and Resources
Key Decision:	<input type="checkbox"/> Forward Plan <input type="checkbox"/>	General Exception	<input type="checkbox"/> Special Urgency <input type="checkbox"/>
Community Impact Assessment:	Required: No	Attached:	No
Biodiversity Impact Assessment	Required: No	Attached:	No
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1.	RECOMMENDATION(S)
1.1	The Committee is asked to consider the internal audit recommendation log for the period to 31 August 2013.

2. PURPOSE OF REPORT

2.1 To present the internal audit recommendation log as at 31 August 2013.

3. CORPORATE PRIORITIES

3.1 The matters discussed in this report impact directly on the following corporate priorities:

- **Responsive Value for Money Services:** This priority is about the Council working collaboratively, being a provider, procurer and a commissioner of services that are efficient and that meet the needs of local people.
- **Clean Green Rossendale:** This priority focuses on clean streets and town centres and well managed open spaces, whilst recognising that the Council has to work with communities and as a partner to deliver this ambition

4. RISK ASSESSMENT IMPLICATIONS

4.1 This report is provided for information and to support the Audit and Accounts Committee's role in relation to risk management.

5. BACKGROUND AND OPTIONS

5.1 In the context of fulfilling its responsibility to monitor the adequacy and effectiveness of the internal audit service, and to review internal audit reports, the Committee is asked to consider the outstanding internal audit recommendations as at 31 August 2013.

5.2 The report, at Appendix A, provides a summary of the internal audit recommendations raised during 2012/13 and any previously raised recommendations that remain outstanding.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

6.1 Any financial implications are commented upon in the report.

7. MONITORING OFFICER

7.1 Any legal implications are commented upon in the report.

8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

8.1 Any policy implications are commented upon in the report.

9. CONSULTATION CARRIED OUT

9.1 Reported findings have been discussed and agreed, including management responses to the recommendations, with respective service managers and heads of service prior to reporting.

10. CONCLUSION

10.1 Management progress with implementing our internal audit recommendations is satisfactory.

No background papers

Internal Audit recommendation tracking log

1 Introduction

- 1.1 As agreed with the Audit and Accounts Committee we have produced a log of all the internal audit recommendations raised during 2012/13 and any outstanding recommendations from previous years. This detailed log is attached at Appendix A.
- 1.2 The log includes the details of the original audit and management response as well as the latest position on the recommendation.
- 1.3 All of the recommendations included on the log will be followed up during 2013/14 either as a specific follow-up review or incorporated into a scheduled audit.

2 Key issues

- 2.1 The log includes 28 recommendations which were raised in 2011/12 but had not been implemented when we reviewed the recommendations in 2012/13. None of the outstanding recommendations were rated as high priority.
- 2.2 The table below breaks down the number of recommendations and provides an overview of the progress being taken to implement the recommendations.

Audit description	No of recs raised	No of res outstanding	Summary of current status
Accounts Payable 2011/12	3	2	Both of the outstanding recommendations are being addressed by the Finance Manager and the Exchequer Manager.
Accounts Receivable 2011/12	3	3	The 3 recommendations were to be addressed as part of the review of the debt management policy scheduled for 2013/14.
Asset management 2011/12 follow-up	11	10	The majority of our recommendations are scheduled to be implemented when the Corporate Asset Management Plan is updated. This was scheduled to be updated in March 2013.
Information Governance 2011/12	7	TBC	We have recently followed up these recommendations and are in the process of agreeing the report with management. A verbal update will be provided at the Audit and Accounts

			Committee meeting.
Public Health 2011/12	8	6	The implementation of these recommendations has been delayed due to the change in responsibility for public health. A Health Summit is to be held in September 2013 after which it will become clearer if these recommendations remain relevant to the council. We will review the relevance of our recommendations with the council following the Health Summit.

3 2013/14 follow-up work

- 3.1 All of the recommendations included on the log will be followed up during 2013/14 either as a specific follow-up review or incorporated into a scheduled audit.
- 3.2 Future internal audit progress reports will include the details of our follow-up work and will identify areas where appropriate action has not been taken by officers.

Appendix A - Rossendale Borough Council recommendations log: All 2012/13 recommendations and previously reported outstanding recommendations

Plan year	Review area	Assurance level	Recommendations	Risk rating	Responsible officer and implementation date	Management response	Action taken at follow up review	Current status	Further action required
2011/12	Accounts Payable	Substantial	The duplicate payments report is run on a monthly basis and the identified refinements to the report are implemented as soon as possible.	Medium	Finance Manager - September 2012	Agreed – the report is now run monthly and the changes recommended should be in place by September 2012.	The Finance Manager has produced a report in spreadsheet format which shows payments sorted by creditor, with those payments in the last month highlighted in red but the checking for potential duplicate payments is not yet operating as intended.	Partly implemented	A process will be put in place to review for potential duplicate payments by Q3 2013/14.
			Ordering officers are provided with guidance regarding the circumstances when a confirmation order is/ is not acceptable. The use of confirmation orders should be monitored for appropriateness.	Medium	Exchequer Manager - from July 2012	Such instances are only apparent when the Exchequer officers are processing invoices, therefore the Exchequer Manager will monitor the situation. In addition:- A reminder instruction guide will be prepared and issued to all officers with access to the ordering system. The training process for new officers accessing the ordering system will be strengthened to emphasise the deterrence of this practice. Any repeat instances will be targeted for further training.	Testing of sample payments identified that 14/ 21 orders were raised after or on the date of the invoice, indicating that there may still be an issue with confirmatory orders. As a result the council is unable to quantify its committed costs.	Not implemented	Agreed. Details of the 14 orders referred to in the draft report will be reviewed to try to establish the reasons behind them and help to develop further purchasing training notes by Q3 2013/14.
2011/12	Accounts Receivable	Substantial	As previously agreed, the debt management policy is reworded to reflect the Council's stance on charging interests on debts.	Medium	Finance Manager - 31 December 2012	Agreed.	This recommendation has not been implemented as yet and the policy needs to be reworded to reflect the Council's position on charging interest on debts.	Not implemented	The debt management policy will be updated at the next opportunity during 2013/14.
			The debt management policy is updated to reflect that the delegated authority limits for the Head of Financial Services to write off bad debts is now £5,000.	Low	Finance Manager - 31 December 2012	Agreed.	The policy has not been updated to reflect the change in authority limits for the Head of Finance and Property Services. This will be updated at the next opportunity.	Not implemented	The debt management policy will be updated at the next opportunity during 2013/14.
			A minimum limit is agreed for the raising of debts. This debt management policy should be updated to reflect the limit and disseminated to applicable officers for reference.	Low	Finance Manager - 31 December 2012	Agreed.	Whilst there is a minimum limit in relation to raising an invoice documented in the policy this is considered too high and should be revisited at the next opportunity.	Not implemented	The minimum limit for invoicing will be reviewed and updated in the debt management policy.
2011/12	Asset management - follow-up. [Original report finalised January 2011]	Original report - Substantial	Consideration is given to ensuring that the next time the plan is revised it is the final version that is submitted for approval.	Low	Property Services Manager - Summer 2011	Agreed.	The CAMP has not been revised since the last audit review but the Property Services Manager is aware of the issue from last time.	Not implemented	It is recommended that following the next update of the CAMP, the final version should be submitted to Cabinet - by 31 March 2013.
			That a timetable/schedule is introduced to ensure that the CAMP is reviewed on an annual basis. A record should be maintained of the review.	Medium	Property Services Manager - Summer 2011	Agreed. A periodic review of the CAMP will be performed.	It is known that the CAMP will need to be updated when the changes to the council's assets go through later this year (see below) but a timetable/ schedule has still not been introduced to ensure the CAMP is reviewed on an annual basis.	Not implemented	It is recommended that a timetable/ schedule is introduced to ensure there is a formal process for reviewing the CAMP.
			The asset management plan is revised and updated as a matter of urgency to ensure it reflects the current operational practices within the Authority.	Medium	Property Services Manager - Summer 2011	Agreed. Changes will be incorporated into the CAMP at next review.	Some quite significant changes are in the pipeline in respect of the Council's assets that will have a significant impact on the CAMP. The Property Services Manager has therefore delayed amending the CAMP for the time being until changes have taken place. It is envisaged that the changes will have been put in place by 30 June 2012.	Not implemented	It is recommended that the CAMP is amended to reflect the impending and recent changes in respect of the Council's assets. By 31 March 2013.
			That the format of the action plan is revised to facilitate the recording of progress and outcomes against planned actions. However, this will not be required if the actions are recorded on Covalent. See paragraphs 5.24 and 5.27 later in this report. Members are formally advised of the progress of the actions, at least on an annual basis.	Medium	Property Services Manager - Summer 2011	The action plan contained within the CAMP will be brought up to date and recorded on Covalent. Performance statistics recorded on Covalent are reported to members on quarterly basis.	The Property Services Manager acknowledges and accepts that the action plan needs to be, and will be, revised when the next version of the CAMP is produced. It is further acknowledged by the Property Services Manager that any progress of the actions in the action plan will be formally reported to members. The Property Services Manager has mentioned that all members will receive the "Monthly Financial Monitoring Report" and any issues relating to the Council's assets would be normally included in this monthly report.	Not implemented	It is recommended that the Action Plan contained within the CAMP is revised to facilitate the recording of progress and outcomes against planned actions the next time the CAMP is updated. By 31 March 2013 or when this CAMP update takes place.
			The information from the systems link system is transferred onto the IPF asset management database at the earliest opportunity.	Medium	Property Services Manager - Summer 2011	Will be addressed immediately with a target of completing the exercise by Summer 2011.	Since the last audit review the Civica database has been purchased and introduced which has replaced the IPF database. The information from the systems link database has not yet been transferred over to Civica.	Not implemented	It is recommended that the information from systems link is transferred onto the Civica asset management database. By 31 March 2013.
			Management ascertains what information is required from the CAMP, then utilises the management information on the system by scheduling regular reports and scrutinising the content.	Low	Property Services Manager - Summer 2011 ahead of the final accounts	Exercise will be undertaken to ascertain the key requirements of the CAMP and the information/data required to monitor action plan points. Reporting from the system will be established to fulfil these needs with a particular focus on the key council sites and leisure facilities.	The Civica system is only just coming into existence following the transfer of the data from the IPF system so the reports have not yet been developed or utilised. However, Civica have assured the Authority that any reports that may be needed can be produced from the system. Eventually, when the Civica systems are interlinked, it is envisaged that management information will be available that details expenditure attached to each asset and income generated on each asset (where relevant).	Not implemented	It is recommended that an exercise is undertaken to ascertain what reports can be produced from the new Civica asset management database. By 31 December 2012.
			Vehicles, plant and equipment are included on the asset management database at the earliest opportunity.	Low	Head of Finance and Property Services - immediate	Point noted but will continue to use the existing spreadsheets for non-property assets.	For the reasons mentioned above, the information from the asset register containing vehicles, plant and equipment has not yet been transferred over to Civica.	Not implemented	It is recommended that the vehicles, plant and equipment are included on the Civica asset management database at the earliest opportunity.
			Consideration should be given to including the CAMP actions on Covalent.	Low	Property Services Manager - Summer 2011	Asset management plan actions will be incorporated into Covalent and this will be used as a basis for monitoring and reporting performance against the actions	No items have been added to Covalent since the last audit review. However, the Property Services Manager has agreed to incorporate additional columns in the CAMP action plan to record progress. Members will be regularly informed of progress against the plan when the next CAMP is produced.	Not implemented	It is recommended that consideration is given to adding specific actions to the Covalent system that may be considered important for members to be informed of.
			Consideration should be given to establishing more formal performance indicators which should be managed using the IPF database and progress recorded on Covalent to ensure performance of the Council's assets is managed as efficiently and effectively as possible.	Medium	Property Services Manager - Summer 2011	Exercise will be performed to identify key drivers and performance KPI's and these will be monitored accordingly on Covalent.	No action has been taken in respect of recording additional performance indicators. Whilst reviews of different aspects of the property section's responsibilities have been completed, these have not been formally recorded as PIs with targets.	Not implemented	It is recommended that consideration is given to adding PIs to the Covalent system that are realistic and measurable.
More emphasis is placed on the benchmarking information produced by CIPFA and acted upon promptly when received. Outcomes should be reported to the Executive Leadership Team with consideration also given as to whether the information is subsequently reported to members.	Medium	Finance Manager - November 2010 & Property Services Manager - March 2011	The CIPFA VFM benchmarking exercise for 2009/10 data was completed during October and November 2010. Evidence was properly collated and returned. Results will be received by the finance manager and then analysed and reported on by the property services manager in conjunction with the wider VFM benchmarking exercise for 2009/10 data, to the Overview and Scrutiny Committee.	The results from the 2010/11 benchmarking exercise were received in November 2010. However, these results had not been analysed in any detail up until the time of this audit review and no details have been reported to members of the Overview and Scrutiny Committee.	Not implemented	Whilst the authority has not taken part in the 2011/12 benchmarking exercise, information received in respect of any future benchmarking exercises should be addressed and analysed promptly. The outcome of this analysis should be reported to the Executive Leadership Team with consideration also given as to whether the information is subsequently reported to members. By 31 March 2012.			
			The council should establish an effective information governance framework based on best practice identified from the LGA Data Handling Guidelines.	Medium	Director of Business/ Head of Customer Services - Sept 2011	ICT Steering Group will undertake the Information governance role.			
			The Executive Management Team should appoint a responsible officer as Senior Information Risk Owner with clearly defined roles and responsibilities.	Medium	Director of Business/ Head of Customer Services - Sept 2011	Director of Business to undertake role of SIRO, which has been confirmed by EMT. Roles and responsibilities have been defined and briefed to the SIRO.			
			The roles and responsibilities of Information Asset Owners should be defined and allocated.	Medium	Director of Business - Sept 2011	IAO positions established and roles and responsibilities have been defined and briefed to the relevant personnel. EMT will assume the role of Information Asset owner for their respective service area.			

We have recently followed up these recommendations and are in the process of

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2011/12	Information Governance	Limited	A group with clearly defined roles and responsibilities for information governance should be established.	Medium	Director of Business/ Head of Customer Services - Sept 2011	The ICT Steering Group to assume the role of Corporate Information Governance Group, and this has recently been agreed by the Steering Group. By including information governance within the remit of this existing Group prevents the creation of an additional group.	We have recently followed up these recommendations and are in the process of agreeing the report with management. A verbal update will be provided at the Audit and Accounts Committee on these recommendations.		
			Information asset owners should be tasked with the identification and initial assessment of the risks associated with the information systems and assets they are responsible for.	Medium	EMT will assume the role of Information Owner for their respective data sets. Ongoing	EMT will assume the role of Information Asset owner for their respective service area.			
			The revised ICT Security Policy should be completed and a framework of standards, procedures and guidance should be developed to support the implementation of the council's information governance policies.	Medium	Head of Customer Services - July 2012 following predefined approval process.	The following policies have been revised: ICT security policy, Email & Internet acceptable use, Mobile phone, Code of Connection 4.1.			
			A training strategy should be implemented to support information governance both as a new development and as an ongoing requirement of the Council.	Medium	Director of Business - Ongoing	A training programme is currently being devised. In addition, SIRO will provide training documents details roles and responsibilities for IAO.			
2011/12	Public Health	Limited	We recommend that the Council undertakes a review of the Health and Wellbeing Strategy and continues with the development of the corporate health and wellbeing action plan and incorporates this into the strategy once complete.	Medium	Director of Public Health Lancashire (PHL), Lancashire County Council (LCC) PHL to be established as part of LCC by April 2012. Offer of staff to Districts to be developed by April 2012	Now that it is clear that Public Health responsibility will sit with Public Health Lancashire (hosted by LCC) it is appropriate for this action to be picked up by them. They have committed to developing an 'offer' to District Councils which would appear to include staff being accommodated with DCs. Following the findings in this report, we will feed back to them the importance of those resources being staff who can deliver projects on the ground. Thus the Health and Wellbeing Strategy will be developed by the Health and Wellbeing Board at County level and delivered by LCC as part of their statutory duty; and the practical delivery of that at the local level will be by LCC staff working in Districts.	The Public Health Lancashire (PHL) Board has established a team for East Lancashire with a dedicated officer focusing on Rossendale. Meetings have been held to assess priorities and a work plan for the Borough is currently in progress. This will be further developed through the forthcoming Health Summit to be held on 26 September 2013.	Partly implemented	To be followed up in 2013/14
			We recommend that roles and responsibilities are clearly documented including specific objectives and timescales for achieving these in order to improve clarity in roles, responsibility and accountability.	Medium	Director of Public Health Lancashire (PHL), Lancashire County Council (LCC) PHL to be established as part of LCC by April 2012. Offer of staff to Districts to be developed by April 2012	Now that it is clear that Public Health responsibility will sit with Public Health Lancashire (hosted by LCC) it is appropriate for this action to be picked up by them. They have committed to developing an 'offer' to District Councils which would appear to include staff being accommodated with DCs. Following the findings in this report, we will feed back to them the importance of those resources being staff who can deliver projects on the ground. It is anticipated that specific objectives and timescales for achieving these will be developed in partnership between PHL and RBC.		Partly implemented	To be followed up in 2013/14
			We recommend that the Council establishes the operational resources available internally and, as the lead agency, obtains the commitments of all partner organisations in delivering the identified actions in respect of ongoing projects. In addition, the established action plan for the Alcohol RIG should be updated to include timescales for completion.	Medium	Director of Public Health Lancashire (PHL), Lancashire County Council (LCC) PHL to be established as part of LCC by April 2012. Offer of staff to Districts to be developed by April 2012	Now that it is clear that Public Health responsibility will sit with Public Health Lancashire (hosted by LCC) it is appropriate for this action to be picked up by them. They have committed to developing an 'offer' to District Councils which would appear to include staff being accommodated with DCs. Following the findings in this report, we will feed back to them the importance of those resources being staff who can deliver projects on the ground. Thus the Health and Wellbeing Strategy will be developed by the Health and Wellbeing Board at County level and delivered by LCC as part of their statutory duty; and the practical delivery of that at the local level will be by LCC staff working in Districts. With regards to the RIG, following the confirmation from the Consultant in Public Health that it is not their role to project manage and deliver this project, this group has been disestablished. Instead, work to tackle alcohol related harm in Bacup town centre is now being co-ordinated by the Locality Manager from RBC as part of a wider partnership plan to tackle a range of issues in Bacup town centre, and work in two wards with high levels of alcohol related harm is being planned in for delivery by the Health Improvement Team who are employed by the NHS provider service in East Lancashire. This work has been further delayed by the loss of resources from that team. Actions around the former Alcohol RIG are being picked up as part of day to day delivery for the RBC Communities Team and the NHS EL Health Improvement Team.		Partly implemented	To be followed up in 2013/14
			We recommend that documented health profile is regularly updated and potential actions towards addressing the issues identified are agreed and documented in an action plan as soon as possible.	Low	To be established by LCC. To be established by LCC	As part of the new proposals for PHL, the public health intelligence function will sit with PHL in LCC. It is anticipated that the PHL staff working in the Districts will be responsible for action planning and delivery.		Not implemented	To be followed up in 2013/14
			We recommend that a timescale for completion of the actions in the alcohol RIG action plan are appropriately assigned.	Low	Please see response to recommendation 3	Please see response to recommendation 3.		Not implemented	To be followed up in 2013/14
			We recommend that the Council identifies SMART targets and performance measures towards the achievement of health improvements and reduction in health inequalities and processes are put in place for the ongoing monitoring, management and reporting of performance.	Medium	Please see responses to recommendations 1 and 2	Please see response to recommendations 1 and 2. Performance management structures will be agreed between LCC and RBC when the staff are available to deliver.		Not implemented	To be followed up in 2013/14
2012/13	Treasury management	Substantial	The Council should have an approved treasury management policy statement, setting out the policies and objectives in respect of treasury management activities and including the areas specified in the CIPFA Code.	Low	Head of Finance and Property Services - February 2013	This is being redressed in the TMSS and TMPs going to Members in February 2013.	To be followed-up in 2013/14		
			The Council should review its arrangements for scrutinising treasury management strategy and policies. Treasury Management Practices and the committee terms of reference should be updated with any subsequent changes to responsibilities.	Low	Head of Finance and Property Services - February 2013				
2012/13	Accounts Payable	Substantial	Approval limits on the Civica Creditors and Purchasing modules should be reviewed to ensure that they are consistent and appropriate.	Medium	Finance Manager	Agreed.	To be followed up in 2013/14		

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2012/13	Accounts Receivable	Substantial	At the next renewal of licenses from November 2013, when additional guidance on the application of the new legislation is provided, consideration should be given to cancelling licenses where there is an overdue debt.	Medium	Licensing Manager 31 March 2014	The Exchequer Team will assist the Licensing Manager to implement this recommendation.	To be followed-up in 2013/14		
			Management should review the current debt recovery arrangements, including the use of an external debt management agency and the resource constraints within the Legal Services team, appropriate action should be agreed as soon as possible.	Medium	Debt Recovery staffing/contracts – Director of Business Principal Legal Officer Civica improvements – Exchequer Manager 31 December 2013	Noted – the use of an external debt management agency is being investigated whilst additional status levels are being introduced in Civica Financials further breakdown the debts within the legal recovery stage.	To be followed-up in 2013/14		
			Debt management meetings with Property Services section should be reinstated as soon as possible. Consideration should also be given to holding meetings with other service areas where debt management could be improved, for example licensing.	Medium	Exchequer Manager 30 October 2013	Debt management meetings to discuss property services related debts will be reinstated and consideration will be given to holdings similar meetings with other service as perceived necessary.	To be followed-up in 2013/14		
2012/13	Payroll	Full	The Payroll and HR Advisor should retain documentation to evidence the payroll checks carried out.	Low	Payroll and HR Advisor From the May 2013 payroll	Recommendation agreed.	To be followed-up in 2013/14		
2012/13	National Non-Domestic Rates (NNDR)	Substantial	The Council should consider enhancing the procedures for tracing individuals absconded through the use of additional external facilities.	Medium	Service Assurance Officer Revenues Manager, Capita 1st April 2014	SAT & Capita to explore possible options and costs of available services which might enhance current arrangements.	To be followed-up in 2013/14		
			The Council should: a) Continue to monitor the High Court cases surrounding the Public Safety Charitable Trust. b) Work alongside the regional Revenues Managers' to establish a course of action for managing the avoidance scheme surrounding leasing of buildings to companies with changing business registered addresses. c) Obtain an exception report from the Northgate system identifying instances where empty property relief has been applied to a property more than once in a 12 month period and any identified cases should be followed and inspected for occupation	Medium	Revenues Manager, Capita Ongoing	Avoidance issues to continue to be monitored, both in the case of individual scenarios such as PSCT & through benchmarking. Action 'c' to be reviewed. It should be noted that whilst avoidance schemes are increasing in prevalence, the billing authority cannot act where relevant legislation does not allow grounds for legal censure	To be followed-up in 2013/14		
			The Council should ensure the quarterly counter signing of bad debt write-offs below £5,000 by the Head of Finance and Property is re-introduced.	Low	Service Assurance Officer 1st July 2013	Quarterly counter signing of bad debt write-offs below £5,000 by the Head of Finance and Property to be recorded & monitored.	To be followed-up in 2013/14		
2012/13	Asset Management & Income Collection and Banking	-	Guidance should be developed which clearly states the duties and responsibilities relating to the management and administration of lettings. This information should be saved in precedents folders accessible to relevant staff.	High	Property Services Manager December 2013	Noted and agreed. The process suggested by the Finance Manager will be developed with links to standard documentation and be subject to ongoing change as necessary. Procedures will be communicated to all responsible staff.	To be followed-up in 2013/14		
			Consideration should be given to whether the references to the AMP in the Council's constitution are still relevant.	Low	Head of Finance and Property Services Instructions to Democratic Services April 2013	Noted. The constitution will be appropriately reworded at the next annual review.	To be followed-up in 2013/14		
			Enquiries should be made to establish whether the asset records held on Civica could be enhanced to provide better information for property and estates management.	High	Finance Manager Implementation during 2013/14	Civica should be the primary source for all asset information. This development issue will be taken up through the Civica user group, though a satisfactory development is dependent on Civica upgrades.	To be followed-up in 2013/14		
			Copies of all documentation and correspondence relating to each tenancy should be held on the relevant tenancy file.	Medium	Finance Manager Implementation during 2013/14	Civica should be the primary source for all asset information. It should be possible to link the Civica asset records to electronically held documentation, for example the agreements with tenants, and with the debtors system for information on rent collection. An exercise will be required to ensure that information held on manual files is accurate and complete before it is stored electronically.	To be followed-up in 2013/14		
			A check should be put in place to ensure that units or plots are not occupied until signed agreements are returned to the Council.	Medium	Finance Manager Implementation during 2013/14	It is acceptable for keys to be released to tenants when there is not an agreement if rent is being paid, as this implies consent to the agreement. There should, however, be a signed agreement with each tenant and a check to ensure this. Civica should be the primary source for all asset information. An indicator against each asset on Civica would show whether a signed agreement has been returned and link to an electronically stored copy of the agreement.	To be followed-up in 2013/14		
			Action should be taken to repossess and re-let any property if the current occupier will not sign an agreement.	Medium	Finance Manager Implementation during 2013/14	Noted and agreed, though action is unnecessary if rent is being paid (see above). It is considered that tenants who have not signed agreements are not more likely to have overdue rent. Civica should be the primary source for all asset information. An indicator against each asset on Civica would show where a signed agreement has not been returned and steps can then be taken to repossess property.	To be followed-up in 2013/14		
			Legal Services should ensure that there are agreements in place with the Heys St tenants.	Medium	Finance Manager Implementation during 2013/14	The wider scheme of moving tenants from Henrietta St to Heys St involved some complex and delicate negotiations in order to stimulate a significant regeneration project for Bacup and capital receipts for the Council. A lease has been drafted but needs amending to suit the premises. The Licenses should terminate with the agreement of the leases, but there are implied contracts if tenants have been paying rent. Civica should be the primary source for all asset information and should show when agreements terminate/ renewals are due.	To be followed-up in 2013/14		
			Tenancy notifications should be amended to require services to acknowledge that they have taken the necessary action and this information should be kept on the tenancy files.	Medium	Finance Manager Implementation during 2013/14	There may be a need to set up a short-term solution for this issue, but Civica should be the primary source for all asset information and should show, for example, that tenants have been set up on the debtors system.	To be followed-up in 2013/14		
			Tenancy notifications should be issued promptly following the receipt of signed agreements.	Medium	Finance Manager 2013/14	At present, the trigger to issue notifications is at the end of the process (when agreements are signed). The notification should be done when someone has occupied a property so that a rent demand can be issued promptly, so the trigger point will need to be moved. The notification process will following further development be automated through Civica, for example the relevant officers would receive an alert.	To be followed-up in 2013/14		
			Property Services should ensure that any due payments of legal costs or advance rent are collected and receipted prior to allowing the tenant access to the site, with the receipt reference recorded on the tenancy notification.	Medium	Property Services Manager Immediate	Noted and agreed. Payment of legal costs should be at the start of the process, rather than at the end when the agreement is signed. The record that payment has been received should be held on or linked to the Civica records.	To be followed-up in 2013/14		
			Property Services should confirm the date that rent is due for Plot 1 of the land at Bank St tip.	Low	Property Services Manager Immediate	Noted, but there is little risk to the Council if rent is requested before the due date.	To be followed-up in 2013/14		
Consideration should be given to whether the threat of termination of tenancy could be used when commercial tenants refuse to make arrangements to pay rent by direct debit.	Medium	Property Services Manager Immediate	The Council needs to ensure that direct debit forms are completed before keys are handed over, though tenants may cancel arrangements. These customers often deal in cash and the Council acknowledges this and provides help, for example by requesting monthly rather than quarterly rent payments. If tenants do not pay the rent due, the Council needs to follow the appropriate legal process if it is decided to go for termination of tenancy. This is however balanced with a priority to support local business as best and as reasonable as the Council can be.	To be followed-up in 2013/14					

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			Consideration should be given to whether the current arrangements for reviewing rents are appropriate.	Medium	Property Services Manager February 2014	Rents should be included in the Fees and Charges proposals presented as part of the budget-setting process, so that Members can comment on the rents charged. The agreements for industrial units should be amended to allow for automatic annual rent increases in line with the retail price index or local market conditions.	To be followed-up in 2013/14		
			The rents charged for the identified plots of land should be reviewed to ensure that they are in accordance with latest valuations.	Medium	Property Services Manager February 2014	Noted and agreed. To be amended by RPI as part of the annual Fees & Charges review during budget setting.	To be followed-up in 2013/14		
			If contact cannot be made with the charity currently allowed to use Daniel St Unit 7, or if it can be established that this unit is no longer required by the charity, steps should be taken to repossess the unit and re-let it without further delay.	Medium	Property Services Manager Immediate	Noted and agreed.	To be followed-up in 2013/14		
			Consideration should be given to whether a new strategy is required to enable the Council to secure tenants for vacant garage and garden plots.	Low	Finance Manager Implementation during 2013/14	Noted but this issue is not a priority because the rent that can be charged for each plot is small.	To be followed-up in 2013/14		
			A pro-forma inspection checklist should be developed for use during site monitoring visits, with completed records retained on the relevant tenancy files.	Low	Property Services Manager, December 2013	Noted, but the resources required for inspections do not necessarily justify the benefits.	To be followed-up in 2013/14		
			A control record should be established to ensure that each of the Council's sites is inspected on a regular basis and that any actions identified during visits are addressed.	Low	Property Services Manager, December 2013	Noted, but see response against Recommendation 17. Industrial units are visited regularly and these are of higher priority.	To be followed-up in 2013/14		
			Legal Services should liaise with Property Services to ensure that all relevant staff are clear on the action to be taken and by whom to pursue prompt recovery of overdue rent and/or repossession of property.	Medium	Property Services Manager December 2013	Noted. There are blockages in the legal process and a need to prioritise diminishing legal resources. Finance and Exchequer staff are working to improve how debt information is reported by better identification of the stages of debt. A protocol will be agreed for the issuing of a "notice to quit" by Finance & Property services for non-commercial tenancies.	To be followed-up in 2013/14	-	-
2012/13	Health and Safety	Substantial	The Health and Safety Policy will be made available for viewing on the Council's website.	Low	Corporate H&S Adviser 30 June 2013	Agreed.	To be followed-up in 2013/14.	-	-
			The SSW procedures and Toolbox Talks guidance notes will be revisited and updated to reflect changes in procedures and the new operational and management structures within the Operations and Communities teams. The revised guidance will be appropriately communicated to all staff.	Medium	Acting Operations Manager Locality Manager - Rawtenstall 30 September 2013	Agreed.	To be followed-up in 2013/14.	-	-
			The Safe Systems of Work and related Risk Assessments will be brought together into one composite document, and where appropriate, content from the Toolbox talks will also be incorporated into the composite document.	Low	Acting Operations Manager Locality Manager - Rawtenstall 30 September 2013	Agreed.	To be followed-up in 2013/14.	-	-
			All business plan targets and actions relating to health and safety will be incorporated into Covalent.	Medium	Corporate H&S Adviser 30 September 2013	Agreed.	To be followed-up in 2013/14.	-	-
			When the Service Level Agreement is renewed it will be amended to contain sufficient details of the timeliness and frequency of service provision wherever appropriate.	Low	HR Manager April 2014	Agreed.	To be followed-up in 2013/14.	-	-
			A periodic report will be presented to the JCC of progress against the programme of health and safety audits and the findings from completed reviews, including the actions taken.	Medium	Corporate H&S Adviser 30 September 2013	Agreed.	To be followed-up in 2013/14.	-	-
			The review of risk assessments will be completed in accordance with the established timescales and the process for communicating the revised risk assessments will be revisited.	Medium	Corporate H&S Adviser/ Locality Officers/Team Leaders 30 September 2013	Agreed.	To be followed-up in 2013/14.	-	-
			An assessment of risks surrounding each service area will be produced and documented to facilitate the development of a risk based programme of audits. The associated documentation will be retained. The audit programme will clearly establish the frequency of audits, associated risks and details of when the previous review was performed and include the operational reviews of the Communities and Operations teams.	Medium	Corporate H&S Adviser 30 September 2013	Agreed.	To be followed-up in 2013/14.	-	-
Outstanding actions arising out of the health and safety audits will be implemented as soon as possible.	Low	Corporate H&S Adviser/ Locality Officers/Team Leaders 30 September 2013	Agreed.	To be followed-up in 2013/14.	-	-			
			Sufficient DSE assessors will be trained to work across all service and operational areas. DSE assessments for all applicable staff will be undertaken within appropriate timescales.	Medium	Corporate H&S Adviser 30 September 2013	Agreed.	To be followed-up in 2013/14.	-	-
2012/13	Public Consultations	Substantial	Consideration is given to specific changes proposed prior to the consultation and this information is clearly provided to potential respondents.	Medium	Principal Policy Officer December 2013	The OSS consultation questionnaire was used as a means to collate data for other Council activities and therefore not all the questions were linked directly to the OSS move. Officers involved with consultations will be made aware of the need to provide detailed information relating to any key aspects of the consultation and related questions.	-	-	-
			Reports to Cabinet regarding the consultation process should include an update against previously agreed actions.	Low	Principal Policy Officer December 2013	Consultation with the identified groups including private tenants and Whitworth Town Council has been undertaken accordingly and results appropriately considered. For future reference, consultation leads will be made aware of the need to ensure all consultation responses are fed into subsequent reporting.	-	-	-
			An assessment of the availability of swim time at other pools in the Borough and any alternative pools should be completed for all swim sessions and schools as this will enable the Council and Rossendale Leisure Trust any shortages and impacts on specific groups. The completion assessment should be suitably presented to members as part of the approval process.	Medium	Principal Policy Officer September 2013	RLT is continuing to complete an assessment of the availability of swim time based on the requests submitted by the schools. RLT is confident that it will be able to accommodate all schools within the new schedule. It is intended that the results of this exercise will be reported to members and reflected within the final Equality Impact Assessment as part of the council's embedded decision making process	-	-	-