

**Appendix B - Overdue High Risk Actions**

N.B. Audit actions highlighted in green have been marked as closed since publication of main audit report, but for transparency have been included

Year	Report Title	Recommendation	Rating	Action Owner	ED/AD	Directorate	Service	Implementation Date	Status	Days (as at 5 October 2023)	Age Analysis	Updates Received
21/22	9.21/22 Follow Up of Previous Management Actions - Quarter 2	A clear control framework will be put in place to ensure that, in line with government guidance, income received from the serving of fixed penalty notices is spent on related functions.	High	Linda Corcoran	Director of Law & Governance (Monitoring Officer)	Law & Governance	Anti-Social Behaviour	30/09/2021	Overdue	735	> 2 Years	This is marked as closed because in the 26.21/22 Follow Up Audit, some progress had been made to close the action and therefore given a Medium rating.
21/22	9.21/22 Follow Up of Previous Management Actions - Quarter 2	The council will develop a formal process to systematically track income due through to collection, receipting and banking. This will include guidance for undertaking regular, formal reconciliations between income received and records maintained.	High	Linda Corcoran	Director of Law & Governance (Monitoring Officer)	Law & Governance	Anti-Social Behaviour/Enforcement	30/09/2021	Overdue	735	> 2 Years	This is marked as closed because in the 26.21/22 Follow Up Audit, some progress had been made to close the action and therefore given a Medium rating.
21/22	16.21/22 General Ledger	An exercise will be completed to identify all tasks to be completed as part of the month end process. A full month end timetable will be prepared and tasks will be assigned to appropriate staff members. The completion of tasks will be confirmed each month to a relevant manager responsible for overseeing the closedown process.	High	Alistair Rush	Adele Taylor	Finance and Commercial	Finance	30/04/2022	Overdue	523	> 1 Year < 2 Years	This is an action that is repeated in 9.22/23 General Ledger report therefore marked as closed
21/22	24.21/22 GDPR Governance	The Data Flow Capture Spreadsheet will be updated to include the following areas: • name and contact details of joint controller (if applicable); • categories of individuals; • names of third countries or international organisations that personal data are transferred to (if applicable); • safeguards for exceptional transfers of personal data to third countries or international organisations (if applicable); • Data Protection Act 2018 Schedule 1 Condition for processing; • GDPR Article 6 lawful basis for processing; • link to retention and erasure policy document; and • whether personal data retained and erased in accordance with the retention policy document - reasons for not adhering to retention policy document (if applicable).	High	Alex Cowen	Simon Sharkey Woods (Sarah Hayward)	Strategy and Improvement	ICT and Digital	30/09/2022	Overdue	370	> 1 Year < 2 Years	Reviewing data flow captures has commenced and additional categories identified are being included. Asset owners in each department will be contacted to fill in the gaps.
21/22	21.21/22 Temporary Accommodation	The Annual Compliance Statement issued to Private Providers will be reviewed to assess whether the terms and conditions satisfies the Council's legislative duties as a housing provider. Following this, the Council will introduce a monitoring mechanism to ensure: • Providers are only engaged with should they have a signed Compliance Statement in place; • These Compliance Statements are reviewed and signed annually.	High	Ian Blake	Patrick Hayes	Housing, Property and Planning	Housing	30/09/2022	Overdue	370	> 1 Year < 2 Years	This action is also included/repeated in the 22.22/23 Temporary Accommodation report therefore marked as complete.

21/22	21.21/22 Temporary Accommodation	In line with current plans, the Council will ensure that an up-to date Housing Strategy and Homelessness Strategy is created. Additionally, progress against the action plan will be periodically monitored by an appropriate forum.	High	Patrick Hayes	Patrick Hayes	Housing, Property and Planning	Housing	30/09/2022	Overdue	370	> 1 Year < 2 Years	This action is also included/repeated in the 22.22/23 Temporary Accommodation report therefore marked as complete.
21/22	29.21/22 Cyber Essentials	The Council will ensure that its IT estate is brought up to date in terms of patching as soon as possible	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	31/10/2022	Overdue	339	> Six Months < 1 Year	Additional resource being brought in to support the patching of the IT estate.
21/22	21.21/22 Temporary Accommodation	The Council will develop a strategy to identify households which are no longer owed a duty to be accommodated under the Housing Act 1996.	High	Ian Blake	Patrick Hayes	Housing, Property and Planning	Housing	31/03/2023	Overdue	188	> Six Months < 1 Year	This action is also included/repeated in the 22.22/23 Temporary Accommodation report therefore marked as complete.
21/22	22.21/22 Asset Register	The Finance Team will update the asset register to accurately document the date of last valuation. Where the incorrect valuation methodology (as per the CIPFA Code of Practice) is identified, appropriate action will be taken	High	Bankita Ashar	Alistair Rush (Adele Taylor)	Finance and Commercial	Corporate Finance team	30/06/2023	Overdue	97	Four Months	The Asset Management Team are currently procuring Valuation services of Wilks Head and a programme of work is being agreed regarding the timing and the methodology to be used for all assets classes as per the CIPFA guidance

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Year	Report Title	Recommendation	Rating	Action Owner	ED/AD	Directorate	Service	Implementation Date	Status	Days (as at 5 October 2023)	Age Analysis	Updates Received
22/23	7.22/23 Leavers Process	We will ascertain why a leavers report was not provided to IT for April 2022 and take any action to ensure reports are provided consistently. Where reports are not received in the first week of the month, the IT Team will confirm with HR whether there any leavers.	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	30/09/2022	Overdue	370	> 1 Year < 2 Years	None
22/23	7.22/23 Leavers Process	We will establish a system of identifying and assigning all IT equipment within Agresso to employees of the Council and Slough Children First. When equipment is returned, this will be marked as such on Agresso by line managers. IT will monitor leavers against Agresso to ensure equipment is returned and reallocated.	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	31/12/2022	Overdue	278	> Six Months < 1 Year	None
22/23	10.22/23 Council Tax	The Revenues Manager will undertake a review of current Council Tax arrears cases in order to identify cases where debts are not considered economically viable to be chased. These cases will be recommended for write off	High	Laverne Belle	Alistair Rush (Adele Taylor)	Finance and Commercial	Finance and Commercial	30/09/2023	Overdue	5	One Month	We have made good progress in writing off debts that had previously been identified as uncollectable and had a circumstance code applied to prevent further recovery. Work continues of the preparation of the bulk write-off request and due to the sheer numbers of accounts involved this has taken significantly longer than originally envisaged.
22/23	12.22/23 Housing Benefits	We will implement a process whereby we will cleanse the data available on accumulated aged debt and look to maximise recovery potential and write off any debt that we consider cannot be recovered. This will include a periodic report on accumulated aged debt.	High	Baljit Nijjar	Alistair Rush (Adele Taylor)	Finance and Commercial	Finance and Commercial	30/09/2023	Overdue	5	One Month	General write-off requests are being dealt with under the council's write-off policy <£1,000 Head of Transactions, >£1,000<£15,000 Executive Director of Finance & Commercial, >£15,000 Cabinet. Following the recent DWP improvement teams visit we are awaiting their support to review the collection of outstanding and new debt. Once that review has happened we will agree a bulk write-off of uncollectable debt.

22/23	9.22/23 General Ledger	An exercise will be completed to identify all tasks to be completed as part of the month end process. A full month end timetable will be prepared, and tasks will be assigned to appropriate staff members. The completion of tasks will be confirmed each month to a relevant manager responsible for overseeing the closedown process. (Restated from 2021/22, we noted that this High action was reported to the Audit & Corporate Governance Committee as overdue	High	Alistair Rush and Jasvinder Dalvair	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	188	> Six Months < 1 Year	A full month end timetable but there id no detailing/breakdown of tasks to be completed. There is a high level review of key milestones
22/23	9.22/23 General Ledger	The Council will review the password functions within Agresso to ensure that: • Password require changing on a periodic basis; and • Acceptable passwords will be subject to rules (certain lengths and unique characters to strengthen them and minimise the possibility of a security breach.	High	Alistair Rush	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	188	> Six Months < 1 Year	None
22/23	9.22/23 General Ledger	The Council will complete an exercise to identify those roles/positions requiring access to Agresso finance functions and the access/functions required. Based on this the Council will implement a training programme covering finance functions on Agresso. Training will be a requirement before system access is granted and will focus on the processes required as part of job roles. (Restated from 2021/22, we noted that this High action was reported to the Audit Committee as overdue)	High	Alistair Rush	Adele Taylor	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	188	> Six Months < 1 Year	None
22/23	14.22/23 Follow Up IT Business Continuity and Disaster Recovery	T DR Policy The Council will document a Disaster Recovery Policy, independent of the Disaster Recovery Plan	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	31/03/2023	Overdue	188	> Six Months < 1 Year	None
22/23	4.22.23 Workforce recruitment and retention	As part of reviewing and updating the recruitment process, the following will be incorporated into procedure documents:	High	Adrian Thomson, Recruitment Lead	Sarah Hayward	Strategy and Improvement	HR	30/06/2023	Overdue	97	Four Months	This action is delayed because of implementation of the Applicant Tracking System - likely to be completed at the end of Oct 2023. This action will be completed 31 March 2024 when recruitment processes will be updated to complement this system and training completed.
22/23	4.22.23 Workforce recruitment and retention	Following the completion of service delivery plans for each service, outcomes relating to recruitment (such as hiring additional staff and restructuring) will be identified and referred to HR. Implications from the outcomes will be assessed and used to define recruitment initiatives.	High	Adrian Thomson, Recruitment Lead	Sarah Hayward	Strategy and Improvement	HR	30/09/2023	Overdue	5	One Month	Ongoing subject to the completion of the overall Senior Management re-structure process
22/23	16.22.23 Rent Arrears Recovery – Full Follow Up	An action plan will be put in place and monitored in order to resolve the problems and known issues surrounding the new Housing System. This will set out clear activities, responsible officers, and deadlines. We will additionally consider escalation of risks to the corporate risk register.	High	Carol Maduka	Andy Jeffs (Adele Taylor)	Finance and Commercial	Revenues, Benefits and Charges	30/06/2023	Overdue	97	Four Months	An action plan is in place and some issues have been resolved but others remain outstanding. There is now an NEC programme board in place to monitor the position.

22/23	19.22/23 Creditors	We will undertake a review of all supplier accounts on Agresso and remove any duplicates.	High	Jasvinder Dalvair, Interim Finance Manager	Andy Jeffs (Adele Taylor)	Finance and Commercial	Finance and Commercial	30/09/2023	Overdue	5	One Month	We have reviewed 3,795 suppliers from an Agresso report. After this review, we have potentially closed down 857, which were duplicates. Upon further examination of the report, we still need to investigate another 105. Once this is complete, we will have a unique list of suppliers. Additionally, we are implementing a report that will be run at the end of every month to identify and address any duplicate suppliers.
22/23	22.22/23 Temporary Accommodation	The Council will take action to improve the Council's rent arrears profile for those housed in TA. Collection rates will be reviewed via KPI reporting.	High	Caroline Bartos, Group Manager - Accommodation	Patrick Hayes	Housing, Property and Planning	Housing	30/09/2023	Overdue	5	One Month	None
22/23	17.22/23 Health & Safety Full Follow Up	The CLT will determine further steps that can be taken to address training noncompletion. This may include directly contacting individual staff members or targeting directorates once breakdowns can be prepared.	High	Sarah Hayward, Executive Director Strategy & Improvement	Sarah Hayward	Strategy and Improvement	Strategy and improvement	30/06/2023	Overdue	97	Four Months	None
22/23	1.22/23 Governance – Council Subsidiary Companies	Management will review governance documentation required for the full year 2022/23 and put these in place to ensure clarity on levels of authority and on financial responsibilities and controls. Key documents will be standardised across the companies.	High	Ellen Little, Commercial Finance Lead	Hitesh Jolapara (Adele Taylor)	Finance and Commercial	Finance and Commercial	31/03/2023	Overdue	188	> Six Months < 1 Year	None
22/23	15.22/23 Treasury Management	Monthly reconciliations relating to treasury functions and transactions will be prepared and checked in a timely manner. This will include retrospective reconciliations as well as for future months.	High	Jacqui Mundy, Finance Manager, Treasury and Pensions	Alistair Rush (Adele Taylor)	Finance and Commercial	Treasury	30/09/2023	Overdue	5	One Month	Monthly reconciliations relating to Treasury transactions are prepared and checked in a timely manner.
22/23	24.22/23 Housing Management – Health and Safety (Gas, Electrical and Legionella)	The Council will implement the flagging mechanism on the repairs system to identify properties without safety compliance checks. Repairs will only be scheduled once overdue checks are completed.	High	Ian Stone	Patrick Hayes	Housing, Property and Planning	Housing	31/07/2023	Overdue	66	Three Months	None
	25.22/23 Follow Up Part 2	The Council will ensure that all draft internal audit reports are responded to in a timely manner, in accordance with agreed timeframes of two weeks following issue of a draft internal audit report. Management will inform internal audit of any queries in a timely manner, to enable agreed management actions to be added to the management action tracker promptly.	High	Adele Taylor, Executive Director Finance & Commercial	Adele Taylor	Finance and Commercial	Finance and Commercial	30/09/2023	Overdue	5	One Month	This is marked as complete. The Council Tax report was responded to within 10 working days. The Travel and Expenses report is still within the 10 working days scenario.

Appendix B - Overdue High Risk Actions By Aged Analysis

N.B. Analysis does not include actions marked as closed in tabs FY2122 and FY2223

> 1 Year < 2 Years												
Year	Report Title	Recommendation	Rating	Action Owner	ED/AD	Directorate	Service	Implementation Date	Status	Days (as at 5 Oct 23)	Age Analysis	Updates Received
21/22	24.21/22 GDPR Governance	The Data Flow Capture Spreadsheet will be updated to include the following areas:  <ul style="list-style-type: none"> <li>• name and contact details of joint controller (if applicable);</li> <li>• categories of individuals;</li> <li>• names of third countries or international organisations that personal data are transferred to (if applicable);</li> <li>• safeguards for exceptional transfers of personal data to third countries or international organisations (if applicable);</li> <li>• Data Protection Act 2018 Schedule 1 Condition for processing;</li> <li>• GDPR Article 6 lawful basis for processing;</li> <li>• link to retention and erasure policy document; and</li> <li>• whether personal data retained and erased in accordance with the retention policy document - reasons for not adhering to retention policy document (if applicable).</li> </ul>	High	Simon Sharkey Woods	Sarah Hayward	Strategy and Improvement	ICT and Digital	30/09/2022	Overdue	370	> 1 Year < 2 Years	Reviewing data flow captures has commenced and additional categories identified are being included. Asset owners in each department will be contacted to fill in the gaps.
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