

Recommendation details

Appendix B

Unique Reference	Work Programme Name	Category	Description	Priority	Responsible Officer	Target Implementation Date
35768	Llandrindod Wells High School Follow-up	Delivery Notes	Staff to clearly sign all delivery notes/invoices as 'checked' with a clear initials/signature along with the date checked.	2	Business Manager	01/11/2017
35769	Llandrindod Wells High School Follow-up	Imprest	Imprest (Petty Cash) to be replenished by the value of spend bringing the balance back to the fixed amount. If operated correctly the value of cash and any receipted expenditure should always balance to the imprest value (i.e. £150).	2	Bursar	01/12/2017
35770	Llandrindod Wells High School Follow-up	Cash Collection / receipting	When cash is collected a receipt should be issued to the payee, and a copy kept by the school.	2	Business Manager	30/09/2017
35771	Llandrindod Wells High School Follow-up	Invoice Addressing	All invoices should be addressed to 'Powys County Council'.	3	Business Manager	01/11/2017
35772	Llandrindod Wells High School Follow-up	Audit of Funds	Funds to be independently audited and reported to all interested parties within six months of the end of the financial year.	2	Bursar	01/04/2018
35773	Llandrindod Wells High School Follow-up	Password Policy	A robust password policy be implemented through active directory, requiring a complex password.	3	ICT Technician/Head Teacher	01/12/2017

35774	Llandrindod Wells High School Follow-up	Backup	A full offsite backup solution be implemented.	2	ICT Technician	01/11/2017
35776	Llandrindod Wells High School Follow-up	Staff IT	All staff issued with a School provided laptop or portable device, are required to sign a terms and condition of use form. This form should also contain details about the item issued, such as serial number, make model etc.	3	ICT Technician	01/11/2017
35777	Llandrindod Wells High School Follow-up	Encryption	All portable devices should be encrypted with a 256AES encryption and password only known to that member of staff.	4	ICT Technician	01/01/2018
35778	Llandrindod Wells High School Follow-up	Fire Alarm maintenance	Fire alarm systems should be tested weekly, and recorded on the appropriate log.	5	Caretaker	01/11/2017
35779	Llandrindod Wells High School Follow-up	Fire Drills	A minimum of Three planned fire drills (one per term) be held and recorded. If a false alarm resulting in the full evacuation process being instigated has taken place, and it is the schools intention to use this as a practice drill, this must be recorded accordingly.	5	Head Teacher/Caretaker	01/11/2017
36038	Llandrindod Wells High School Follow-up	Banking	A separation of collection and banking of money should exist, all cash to be banked should be checked against receipting records by an independent person.	4	Bursar	01/12/2017
35927	Building Control	Disability Exemption	Proof of disability should be obtained before giving exemption from fees.	3	Professional lead, Building Control	01/04/2018
35928	Building Control	Declaration of Interests	Introduce a formal system for officers to declare an interest in an application.	4	Professional lead, Building Control	01/08/2017

36132	Building Control	Building Control Policy	The Building Control System Manual to be formally authorised and signed off when completed.	3	Professional lead, Building Control	30/06/2017
36090	Castle Caereinion	Utility Costs	The school needs to ensure that the outstanding income for water usage of the community centre is received back to the budget.	3	Headteacher	30/10/2017
36107	Mount Street Infants	Main Door Entry	The keypad code to the main entrance has not been changed following changes in staff.	3	Headteacher	01/10/2017
36108	Mount Street Infants	Service of School Boiler	The current years annual service of the school boiler has not been undertaken as require in line with regulations..	5	Headteacher	01/09/2017
36117	Mount Street Infants	Business Interests of Governing Body	A complete register of Business Interests of the Governing Body is not maintained at the school. Recent appointment of two Parent Governors remain outstanding.	1	Headteacher	01/10/2017
36125	Mount Street Infants	Safe Keys	Keys to both safes are retained on site at all times which invalidate the insurance.	5	Headteacher	Completed
36126	Mount Street Infants	Voluntary Fund	A copy of the audited accounts have not been made available to school support services.	1	Headteacher	01/10/2017
36127	Mount Street Infants	Voluntary Fund	Void cheques although recorded the cheque has not been retained with fund records as required.	1	Headteacher	01/10/2017

36128	Mount Street Infants	Voluntary Fund	A stock record is not maintained for school uniform.	4	Headteacher	01/10/2017
36129	Mount Street Infants	Voluntary Fund	The value of uniform stock held at the school has not been included in the year end accounts.	4	Headteacher	01/10/2017
36171	Ysgol-y-Bannau - Follow Up	Inventory Record	A complete up to date inventory records has not yet been completed.		Headteacher	
36172	Ysgol-y-Bannau - Follow Up	Lettings Form	An appropriate letting form is still not in use at the school. The school need to introduce a relevant lettings form that includes a disclaimer for damages.		Headteacher	
36185	Ysgol-y-Bannau - Follow Up	Business Interests	No assurance could be given by the School that a complete up to date register of business interests is maintained.	5	Headteacher	
36186	Ysgol-y-Bannau - Follow Up	Voluntary Fund	No assurance could be given that the previous recommendation have been implemented.	5	Headteacher	
36194	Llanbister School	Voluntary Fund	There is no evidence that monthly bank reconciliations are being carried out with fund records.	3	Headteacher	30/07/2017
36432	Creditors 2017/18	Imprest Accounts	Imprest accounts are replaced with a Corporate Purchase Card.	3	Sue Spencer, and P2P working group, Jane Tomas	31/12/2017
36433	Creditors 2017/18	Invoice Accuracy	Amended invoices should not be accepted for payment. HMRC state that a VAT document cannot be altered in any way for amounts over £250, and best practice dictates that they should be altered at any point regardless of	4	Jane Thomas/Mark Evans – P2P Group	31/12/2017

36449	Creditors 2017/18	Disputed Payments	At the time of the audit, there were 839 invoices equating to £3,086,248.12 of unpaid invoices in the system. Despite regular reminders and reporting from the Creditor Section this does not seem to reduce a great deal throughout the	4	Jane Thomas, Head of Financial Services	31/10/2017
36478	Creditors 2017/18	Hand Written Invoices	Too much time is spent trying to process hand written low value invoices. These are generally a result of catering products such as milk and bread at Powys County Council establishments. It should be written into all contracts that	4	Commercials Services	01/04/2018
36479	Creditors 2017/18	Departmental Intervention	All Dom Care invoices are entered manually as they insist on having the invoices sent to them prior to being passed for payment. This makes the process very time consuming for the Creditors department. It also add another stage at	4	Jane Thomas/Mark Evans – P2P Group	31/12/2017
36576	Creditors 2017/18	Authorised Signatories	The manual process for collating authorised signatories is dated and virtually impossible to maintain accurately. A new automated process should be developed based on the Post rather than the individual and held within the	3	Jane Thomas	01/04/2018
36757	Housing Service Charges	Recalculation of Service Charges Including Independent Review	It has been agreed that the Service Manager - Landlord Services shall ensure that for 2018/19 all service charge rates are recalculated and the subject of independent review before they are uploaded to the QL housing	4	Service Manager - Landlord Services	28/02/2018
36758	Housing Service Charges	Evidence to Support Service Charge Setting Decisions	It has been agreed that the Service Manager - Landlord Services shall ensure that documentation is retained to evidence decisions made regarding service charge values.	4	Service Manager - Landlord Services	28/02/2018
36777	Housing Service Charges	Reporting of Service Charge Income	It has been agreed that the Service Manager - Landlord Services shall review the capabilities for reporting of housing service charge amounts. This may require a review of how charges are attributed within the housing	3	Service Manager - Landlord Services	28/02/2018
36848	Planning Income	BACS Guidelines	Write a set of instructions for staff to follow as to what should happen when a customer pays using BACS, this should include the information that needs to be passed to the customer.	1	Finance	01/01/2018
36849	Planning Income	Procedures and Guidelines	Ensure all procedures and guidelines are stored in a place which is accessible to all.	1	Professional Lead, Building Control	01/01/2018

36850	Planning Income	Post Log	Record what was received in the post and the date when the application was received in a document. Include in this whether a payment was received or if there was an error with the application.	1	Building Control Administrator	01/01/2018
36851	Planning Income	BACS Job Codes	There are seven different types of applications available within the Building Control Department (shown below), each of these have a set of cost codes (Cost Centre, Account Code, Activity Code, Job Code, and VAT number).	3	Professional Lead, Building Control	Completed
36875	Planning Income	Spot Checks	We recommend that spot checks are undertaken as part of a risk control process in order to insure that procedures are being followed and there is an appropriate audit trail.	2	Professional Lead, Building Control	01/01/2018
36795	Voluntary Severance	Union involvement	Unions should be involved in all aspects of the redundancy process. A copy of all correspondence between Powys County Council and the Unions must be held on the individuals personnel file along with any generic files that are retained.	3	HR	01/09/2018
36825	Voluntary Severance	Pension Calculations	Pension calculations should be held on file as proof of their completion, and they should also be independently checked for accuracy.	3	HR	01/09/2018
36904	Voluntary Severance	Payroll Calculations	Payroll calculations should be held on file as proof of their completion, and they should also be independently checked for accuracy.	3	HR	01/09/2018
36905	Voluntary Severance	Employee Engagement	At all times during the redundancy process the employee should be kept informed of the current situation. A copy of any communication sent, should be held on the individuals employee record as a record of events for completeness.	3	HR	01/09/2018

36906	Voluntary Severance	File Contents	There should be a copy of all documentation involved in every step of the redundancy process. All documents must be signed by the relevant officer and all calculations need to have been verified before issuing them.	4	HR	01/09/2018
36922	Voluntary Severance	Business Case Standards	There should be a guidance document that is produced which outlines the minimum requirements for each business case and what supporting documentation is required. Ideally there should be a template that is completed for all cases.	4	HR	01/09/2018
36877	Purchase Cards	Receipting	There is now a requirement to attach a VAT invoice/receipt to transactions where VAT is recovered. It is recommended that this requirement is extended to all transactions made via the purchase card system. This	3	Sue Spencer	31/01/2018
36878	Purchase Cards	Internet Purchasing Guidance	It is recommend that if there are specific sites or suppliers that should not be used, then these should be displayed on the intranet for the cardholders to view.	1	Sue Spencer	31/01/2018
36879	Purchase Cards	Employee Agreement Form	It is recommend that you update the employee agreement form to include the relevant procedure rule.	2	Sue Spencer	31/01/2018
36927	Purchase Cards	Spending Limits	It is recommended that the spending limits are reviewed on a yearly basis to ensure that there is an appropriate limit attached to each purchase card.	3	Sue Spencer	30/04/2018
36928	Purchase Cards	Unused Cards	It is recommended that reports are run yearly on all cards to determine whether the cards are being used.	2	Sue Spencer	31/01/2018
36940	Purchase Cards	Lodged Card Rules	It is recommended that a separate set of rules on how the cards should be held and used are created for the lodged cards.	3	Sue Spencer	31/01/2018

37022	Purchase Cards	Leavers & Transfers List	It is recommended that you check the leavers and transfers lists against the list of cardholders to ensure no one who has left the council or changed their role, has a purchase card.	3	Sue Spencer	20/12/2017
37150	Purchase Cards	Lodge Card Form	It is recommended that a new card form/ employee agreement form is created specifically for Lodged Cards.	3	Sue Spencer	31/01/2018
37151	Purchase Cards	User Guidance	It is recommended that the user guidance for the Cardholders is updated to include current information for the use of purchase cards.	2	Sue Spencer	20/12/2017
37010	Partnerships & Collaborations	Policy & guidance on entering partnerships	Policy & guidance on entering partnerships It is recommended that the Authority creates a policy and guidance document on setting up partnerships and makes it applicable to all service areas.	4		
37275	Partnerships & Collaborations	Register of Partnerships	It is recommended that an up to date register of partnerships is maintained by the Authority.	3	Head of Financial Services	
37011	Llangedwyn Church in Wales Primary School	Invoices	There is a lack of evidence that invoices have been checked and authorised prior to passing for payment centrally.	3	Sarah Chandler	21/09/2017
37012	Llangedwyn Church in Wales Primary School	Retention of Monies	Monies held on site prior to banking exceed the insurance level with not having a safe.	3	Emma Williams	21/09/2017
37013	Llangedwyn Church in Wales Primary School	Security Alarms	The intruder alarms at the school are out of action. With having an alarm fitted at the school and not working may invalidate the insurance.	4	Head Teacher	Completed
37242	Workforce Planning 2017	Budgetary planning details	Budgetary planning should be included within the workforce plan.	4		

37515	Commercial Services	Local Sourcing	Review and update the draft delivery plan as appropriate.	3	IPLCS	31/01/2018
37516	Commercial Services	Purchase order requisitions	Consider if the implementation of the current control on purchase order requisitions is an effective use of staff resources within Commercial Services and explore alternatives.	4	IPLCS	
37659	Commercial Services	Purchase order editing	Purchase ordering editing Commercial Services should periodically review purchase order data, available from ICT, to verify the reasonableness of amendments and to ensure compliance with the Council's Contract Procedure Rules.	4	Vince Hanly	31/03/2018
37545	JVC Legal Costs 17-18 PCC	Exemption from Standing Orders Request Forms	Request for exemption from standing orders forms should be fully completed before approval is given. This will prevent decisions being made without all the information being available.	4	Authorising Officer	Immediately
37809	JVC Legal Costs 17-18 PCC	Order Increases	All increases to orders should be passed through the Procurement Section before approval by a senior officer.	4	N/A	N/A
37618	Caersws CP School	ICT Data Backups	Regular backups should take place and saved to a device that is not on a separate network. Ideally this should be stored offsite.	4	Secretary and Powys County Council ICT	31/07/2018
37619	Caersws CP School	Inventory Records	To undertake an inventory of the assets at least once a year, and keep up to date records of any assets you may have. To ensure any disposals or write-offs are authorised and the reconciliation is checked and approved by a senior officer. This could be done either in the inventory book or on a electronic system.	3	Secretary	31/07/2018

37650	Income Generation	Provision and Understanding of Income Management and Service Cost Recovery Policy	We recommend that the Head of Finance ensures that Service Managers are provided with a copy of the Income Management and Service Cost Recovery Policy. A section of the next Income and Cost Improvement Board should be used to host an open discussion regarding the document to ensure its content is understood.	4	Head of Finance	
37651	Income Generation	Inadequate Training for Service Managers	We recommend that the Head of Finance ensures that an exercise is undertaken whereby Service Managers are able to provide suggestions regarding additional areas of training and assistance which would benefit their	4	Head of Finance	
37652	Income Generation	Additional Appointment to Board to Provide Scrutiny and Challenge	We recommend that the Head of Finance appoints an additional member of staff to the Board, to perform a role of scrutiny and challenge to the income generation work being performed by the Board, and help ensure that progression of income generation opportunities is at the forefront of the Board's work.	4	Head of Finance	
37653	Income Generation	Review of PwC Findings	We recommend that the Head of Finance ensures that each of the opportunities originally outlined by PwC are checked to ensure that there is no further scope within them for additional income or savings. It may also be	4	Head of Finance	
37446	Cashless Schools - Income Management	File Protection	The use of hashing should be used to identify if the files have been amended from the time they are generated to when they are loaded.	3	File originators and ICT Systems	01/09/2018
37578	Cashless Schools - Income Management	Debt Reporting	The debt reporting should be defined and carried out on a regular basis. KPI's should be prescribed and then adhered to.	3	Principal Catering Manager	01/09/2018
37717	Cashless Schools - Income Management	Bank Reconciliations	Reconciliations should be completed on a monthly basis and any outstanding issues are dealt with on a timely basis	3	BSU staff	01/09/2018

37718	Cashless Schools - Income Management	Till Security	Each till should have its own unique access code that is required every time the till is operated. Data Protection!!	4	Principal Catering Manager	01/09/2018
37719	Cashless Schools - Income Management	Parent Pay Sign up	It should be mandatory for all pupils to be registered with Parent Pay in order to avoid the need for cash collection.	3	School & Catering Manager	01/09/2018
37720	Cashless Schools - Income Management	Survey Results	The 3 main areas of concern need to be looked at and addressed accordingly.	3	Catering Manager	01/09/2018
37733	Cashless Schools - Income Management	Invoice Creation	There should be guidelines and rules defined that govern the raising of an invoice for outstanding debt. A minimum amount must be stipulated in order to make the process cost effective.	4	Catering Manager	01/09/2018
37734	Cashless Schools - Income Management	Debt Reporting and KPI's	As part of the debt management process, key areas need to be defined and monitored to determine the performance levels of the cashless process. These should then be reported to the relevant agreed parties and on a regular basis.	3	Catering Manager	01/09/2018
37735	Cashless Schools - Income Management	Overall Debt	The debt levels need to be monitored and controlled. In the 3 month period reviewed the average school debt more than doubled. Controls need to be put in place to closely monitor this to ensure the levels do not increase.	4	Catering Manager	01/09/2018
37777	GDPR	Risk Register	The new Risk Register should be approved and published prior to the start of GDPR.	2	Data Protection Officer	25/05/2018
37807	GDPR	Subject Access Requests	A new revised schedule needs to be created to allow for slippage that has already occurred. If necessary CIGG should release additional resources in order to achieve the May 2018 deadline for GDPR compliance.	3	Professional Lead - Data Protection and CIGG	25/05/2018

38035	GDPR	Timetable of Events	A timetable should be created in order to gauge the progress of the project.	3	Information Governance Manager	25/05/2018
38036	GDPR	Legal Basis for processing Data	The process for determining the basis of data collection should be agreed and approved as soon as possible.	3		
38037	GDPR	Consent	The review of how the council seek, obtain and record consent should be finalised as soon as possible.	2	Information Governance Manager	25/05/2018
38038	GDPR	Privacy Notice	A privacy notice be designed as soon as possible, and then agreed by the relevant parties before use.	3	Information Governance Manager	25/05/2018
38199	Debtors	Segregation of Duties	There should be segregation of roles between those who raise an invoice and those who process the payments.	4	ICT	01/09/2018
38010	Debtors	Low Value Invoices	It is not cost effective to raise invoices for under £25. An alternative method for these charges should be looked into.	3	Income and Awards Manager	01/09/2018
38349	Debtors	Account Maintenance - Wrongly allocated payments	Accounts with a high volume of transactions should be monitored closely and payments should only be allocated when the correct invoice has been identified. A decision needs to be made on how to handle accounts	4	Head of Financial Services & Acting Section 151 Officer	01/06/2018
38350	Debtors	Items in Dispute	A time limit should be agreed and implemented so that items do not remain in dispute for longer than is appropriate.	4	Head of Financial Services & Acting Section	01/09/2018
38351	Debtors	Credit Balances	Credit balances should be investigated and where possible either a refund is issued, or the amounts are written back into the general ledger under the appropriate codes.	3	Head of Financial Services & Acting Section	01/09/2018

38371	Debtors	Register of Fees and Charges	Ensure that all areas of the Council have a Register of Fees and Charges, and abide by them when raising an invoice.	3	Head of Financial Services & Acting Section	01/09/2018
38059	Risk Management	Recommendations From an Audit	It is recommended that action plan is put in place top ensure any recommendations made after an audit implemented.	4	Greg Thomas	31/08/2018
38200	Risk Management	Action Plan for New and Emerging Risks	Create an action plan that includes horizon scanning and which can be used by all sections of the Council to identify new and emerging risks.	4	Greg Thomas	31/08/2018
38201	Risk Management	Risk Appetite	Set a Risk Appetite for the council	4	Greg Thomas	31/08/2018
38202	Risk Management	Opportunity Risk Register	Create an opportunity risk register for the council	4	Greg Thomas	31/08/2018
38203	Risk Management	Training	To provide training to both members of the Council and staff regarding risk management.	3	Greg Thomas	31/08/2018
38208	Risk Management	Risk Control Process	Establish a process to determine what actions can be taken regarding a particular risk. e.g. When to Tolerate, Treat, Transfer or Terminate a risk.	3	Greg Thomas	31/08/2018
38209	Risk Management	Target Maturity Level	Agree target maturity level with Cabinet and implement Action Plan to reach target level.	3	Greg Thomas	31/08/2018

38230	Risk Management	Projects and Partnerships Risks	The should be more of a linkage between the projects and partnerships risk registers alongside the corporate and service risk register. All risks registers should be kept in one area to ensure they are accessible to the Risk Management Officer.	3	Greg Thomas	31/08/2018
38222	Guildsfield C.P School	Access to Safe	There is only one safe key available to the school safe, as a contingency measure it is recommended that the school obtains a second key to the safe.	3	Headteacher	
38223	Guildsfield C.P School	PAT Testing	Appropriate PAT testing is not up to date at the school.	4	Headteacher	
38231	Guildsfield C.P School	Safe Key	There is only one key availabe for the office safe, as a contingency matter the school needs to consider obtaining a second key.	2	Headteacher	
38395	Guildsfield C.P School	Door Combination Locks	The combination code to all doors at the school need to be changed as and when there are changes in personnel.	4	Headteacher	
38437	Guildsfield C.P School	Meter Readings	Electricity meter reading are difficult to obtain due to the location of the meter.	1	Headteacher	
38450	Follow Up Template CH Restaurant	Cash Float Storage	A new lockable cash box is required for the storage of the cash float whilst the storeroom is open during the day.	4	Area Catering Manager - Mid	30/06/2017
38458	Mount Street Junior	Lettings	The School need to produce a letting policy in agreement with the Governing Body, which also includes charges, letting form with a disclaimer. Records for recording such letting and payment and debtor controls.	4	Headteacher and Governors	

38459	Mount Street Junior	Lettings	There is no approved lettings policy in place at the school.	4	Headteacher	
38461	Mount Street Junior	School Voluntary Funds	There are only two cheque signatories on the fund account. As a requirement the minimum signatories is three.	4	Headteacher	
38462	Mount Street Junior	Risk Management	The safe combination code has not been changed following the changed in staff.	3	Headteacher	
38463	Mount Street Junior	School Voluntary Fund	Monies relating to the delegated budget that have been paid into the account are being transferred until six months later. Ideally monies should be paid into the delegated budget and not the school fund account.	3	Headteacher	
38464	Mount Street Junior	School Voluntary Fund	Several years fund accounts are being retained in one file, ideally previous years accounts should be archived with just the current years accounts being to hand.	2	Secretary	
38465	Mount Street Junior	Income	Letting charges have not been set and approved by the Governing Body.	3	Headteacher	
38466	Mount Street Junior	Income	Monies due direct to the delegated budget have been paid into the school fund and not transferred until six months later	3	Headteacher	
38467	Mount Street Junior	Safe	The combination code to the safe has not been changed following the changes is staff.	3	Headteacher	
38490	School Transport- Full Cost Recovery (Rule 5.2)	Costing Model	Llanidloes High School should regularly review its costing model to ensure that there is more financial resilience to cover changes in pupil numbers.	3	Headteacher	

38491	School Transport- Full Cost Recovery (Rule 5.2)	Financial Records	All transactions in relation to the School transport should be held in a single ledger, with adequate descriptions, to ensure that full cost recovery is transparent.	3	Finance	
38492	School Transport- Full Cost Recovery (Rule 5.2)	Debt Recovery	Llanidloes High School Should ensure that historic income and expenditure relating to school transport is transferred to the school delegated fund for 17/18.	3	Headteacher	
38493	School Transport- Full Cost Recovery (Rule 5.2)	Transport Arrangements	Llanfyllin High School should determine the way forward in relation to transport arrangements in enough time to allow effective consultation with pupils and parents.	4	Headteacher	