

APPENDIX B *Summary of Outstanding Recommendations – under 3 months*

(Recommendations due as at 5.11.2021).

Audit	Risk level	Summary of Recommendation	Target Date	Status
KPIs	I	<p>The draft Performance Management Framework lacks the specifics of a quality assurance process for KPIs: The draft Performance Management Framework should be edited to include the specifics of:</p> <ul style="list-style-type: none"> • The quality assurance process that KPIs produced within BI (including where BI take data direct from source systems) undergo • Measures taken to provide assurance on data/calculation reliability for those KPIs reported to BI by officers in other CCC services. <p>We recommend that the latter is addressed through both: a) clear delegation in the Framework of responsibility to senior officers in the services in question b) Sample testing to be carried out on some proportion of these KPIs, either by BI or Internal Audit.</p>	01/09/21	<p>Work is ongoing to develop an updated Performance Management framework. The draft shared during the audit is being further updated and revised in line with the new Administration's priorities; Peer Challenge recommendations; Internal Audit recommendations; and best practice. Proposals will be discussed with Chairs, Vice Chairs and JMT during September with the new framework to be developed for approval at December Strategy and Resources Committee.</p> <p>Revised target date: 31st December 2021</p>
KPIs	I	<p>The draft Performance Management Framework lacks a formal process for the adding of new KPIs to the suite, or indeed the removal of old ones: The draft Performance Management Framework should be edited to include the specifics of a formal process for the addition/removal of KPIs, including what approval is needed (presumably of the committee affected).</p>	01/09/21	<p>The process for adding / amending / deleting indicators is being detailed in the revised Performance Management Framework (see above).</p> <p>Revised target date: 31st December 2021</p>

feeder systems	I	<p>The Head of Service should liaise with IT to explore whether the system can be modified to:</p> <ul style="list-style-type: none"> allow for estimated placement end dates to be implemented. This could be specific to each placement or a blanket approach where every placement has an end date set at some point in the future (for example, 3 months). Provide notifications that a placement is nearing its end date and require an in-system review and confirmation of a new end date if the placement is ongoing. In addition to the above points, set end dates against looked after children and young people. These end dates should be set at the 16th or 18th birthday depending on the relevant car type and legal status. <p>As an interim measure, the tracker spreadsheets should be expanded to cover external placements as well as in house cases.</p>	30/09/21	<p>The complexity of this has been increased now that the service is closely aligned to PCC - any changes need to happen across both councils.</p> <p>The service is liaising with IT re the functionality of the system to ascertain what functionality changes might be practical and achievable - but the service needs to undertake a data cleansing and reporting improvement project first and this needs to align with other IT Service priorities. There is an interim appointment planned to expediate the data cleansing and reporting work.</p> <p>it has been established already that the system can be configured to provide an alert 3 months in advance of a YP turning 18 - this will be implemented once the other work above has been completed.</p> <p>Revised target date: 30th April 2022</p>
DR 20/21	I	<p>Detailed best practice procedures should be developed, communicated, and embedded to govern effective debt recovery activity across all three clients. These best practice procedures should be continually assessed to ensure they are proportionate, efficient, and effective. The procedures should be documented and cover:</p> <ul style="list-style-type: none"> Recovery activities and associated timescales (including timescales for DCA to recover debts and timescales for sending back to the client if debts are not recovered) Guidance on how to undertake recovery activities How activity should be evidenced and recorded to maintain complete and consistent case notes All recovery strategies and guidance on decision making, specifically on criteria for unrecoverable debt Procedures in relation to dealing with services over disputed debt/debt managed outside of the debt teams Write off processes How debts are allocated to Recovery Officers and how these should be prioritised 	30/09/21	<p>This has been delayed due to covid/and other priorities. The Service has developed a Service Improvement Plan which is continually being updated. This includes introducing and embedding a new portfolio process. The introduction of new documented best practice procedures will be developed and finalised in line with the implementation of processes in the Service Improvement Plan and once the portfolio process has been embedded.</p> <p>A revised income policy has been drafted which is due to be reviewed internally and then circulated to Finance Business Partners for review. Following approval, we can update local guidance notes for the debt team.</p> <p>Revised target date: 31st January 2022</p>

		<ul style="list-style-type: none"> • How ERP Gold workflows and functionality will be best utilised • Use of complaint codes • Deceased cases recovery processes 		
AR 20/21	I	<p>"Contracts or other documented agreements such as service level agreement should be agreed between the lead authority and its clients to govern the delivery of the service.</p> <p>This would be best addressed as part of the wider governance change process currently taking place, resultant from the change in delivery models for shared services, the repatriation of services, and the future of NCC.</p> <p>We have not made this recommendation in respect of Accounts Receivable provision at MKC as the service has recently been repatriated and is now an in-house service. Therefore, there is no provider/client relationship requiring documented agreements.</p>	30/09/21	<p>A review of SLAs for Lead Authority services is scheduled to take place as part of the wider governance changes associated with the shared services in the Lead Authority model, including the local government reorganisation within Northamptonshire that will see WNC and NNC replace NCC as partners in the model. It is anticipated that SLA reviews will be completed during Q3 2021/22 and revisions agreed by partners via the Lead Authority Board.</p> <p>Revised target date: 31st December 2021</p>
AR 20/21	I	<p>Unapplied items on customer accounts, including outcomes of reviews, should be included in the new monthly reporting regime recommended above.</p>	30/09/21	<p>Unapplied income is recorded on the Income Allocation performance and is also discussed in Service Review meetings as an agenda item.</p> <p>We provide comparison data to outline the trend in unapplied accounts.</p> <p>Reporting on unapplied items will be further developed to mirror the points made in recommendation 3 of this report so that detail of the frequency of unapplied item reviews and the timeliness of payment application each month</p> <p>Revised target date: 31st December 2021</p>

AR 20/21	I	Reports from ERP confirming the value and volume of sales orders created via manual uploads should be retained to support clear audit trails and to support any reviews or investigations pertaining to sales orders created via manual upload files.	30/09/21	<p>We will liaise with the Business Systems Team to ensure that the relevant confirmation reports are saved at the point uploads are completed. This has been delayed due to service priorities, in particular at the two Northamptonshire Unitary Authorities.</p> <p>Further discussions required with Business Systems, however there is a change freeze until Jan 2022, so may be delayed until Feb 2022</p> <p>Revised target date: 28th February 2022</p>
Schools' safer recruitment 20-21	I	The Schools Improvement Service should introduce a documented escalation process for school non-compliance with important recommended actions from school inspection visits, including timescales.	31/10/21	<p>A draft procedure document has been prepared. The expectation is that this will be approved on her return from leave in November.</p> <p>Revised target date: 30th November 2021</p>
Soham Library Preschool Investigation	I	It is recommended that the Early Years & Childcare service formalise their approach to managing the potential for conflicts of interest within their workforce, by creating a written policy document. In particular, this should involve line managers ensuring that formal written declarations of interest are made and that a record is kept of how conflicts are managed and the observation and reporting lines for each such setting within the EY service, demonstrating how any conflict has been avoided.	31/10/21	<p>This action has been delayed due to the current pressures of Covid-19 on the Education directorate, combined with staff absence. A revised target date of 31st January has been set.</p> <p>Revised target date: 31st January 2022</p>

Soham Library Preschool Investigation	I	<p>"A cross-directorate review should be undertaken within the Council (including at least: Early Years, Education Capital, Places Planning and Property), of the Council's policy on how property is awarded to early years and childcare providers, particularly including:</p> <ul style="list-style-type: none"> • Ensuring a level playing field for all providers at the point of procurement and throughout the process; • Ensuring that competition for space is the norm across the sector for all provider types (schools, private voluntary and independent); • Clarifying the circumstances under which a non-competitive process would be considered (for example, based on social purpose, sufficiency data, quality, urgency); • Clarifying the approval process for any situation in which a competition is not undertaken; • A formal process for how rent holidays would be awarded; • Exploring the possibility of introducing a preferred provider framework to improve business continuity planning within the service and to mitigate against the Local Authority's role as provider of last resort." 	31/10/21	<p>It has not proved possible to meet the end of October completion date for this action due mainly to work pressures and the continued challenges of Covid-19, particularly with regard to the Education sector. As a result of this, it has proved necessary to reschedule planned meetings twice. The next meeting on this action is due to take place on 12 November and therefore the action is expected to be completed by mid-December.</p> <p>Revised target date: 17th December 2021</p>
Soham Library Preschool Investigation	I	<p>Consideration should be given to the accounting treatment for any Less Than Best lease arrangements (including rent holidays) with the 'cost' of any subsidy being recognised as a nominal cost to a service's accounts to reflect the community benefit invested in these arrangements.</p>	31/10/21	<p>This action has also been delayed due to work pressures and the continued challenges of Covid-19. Further progress is expected following the next cross-directorate meeting on the 12th November.</p> <p>Revised target date: 17th December 2021</p>

Soham Library Preschool Investigation	I	Colleagues in Education Capital, Place Planning and Property should develop a process to ensure that where space is leased to providers outside the Less Than Best process, basic financial due diligence is undertaken to confirm the provider's viability, and in any instances where there are known concerns regarding a provider's viability, a full financial health check should be undertaken.	31/10/21	This action has also been delayed due to work pressures and the continued challenges of Covid-19. Further progress is expected following the next cross-directorate meeting on the 12th November. Revised target date: 17 th December 2021
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Summary of Outstanding Recommendations – over 3 months

(Recommendations due as at 5.11.2021).

Audit	Risk level	Summary of Recommendation	Target Date	Status
Fostering Contract Management	I	Double paying for home-to-school transport: Establish a suitable fee reduction to ensure travel costs are not paid for twice and publish this clearly as part of fee negotiation guidance. Before negotiations for a contract start, it should be fully established whether the child is eligible under the home to-school transport assistance policy and the fee reduction should be agreed accordingly. Guidance should be updated to state that every contract should include a note re: how Home to School transport and transport to contacts is funded, and that this should also be noted on the placement plan.	01/10/19	The process for the Access to Resources Team to request discounts / negotiated fees for provisions where Home to School Transport is provided is embedded into the team processes. It is noted however that at present there is no formal process recorded (that is to say, the team have a procedure they undertake, but this is not a documented procedure). Commissioning are in the process of formalising the procedure and seeking ratification for it from senior managers; this process may take up to three months. As outlined previously, Access to Resources are not able to apply a 'blanket approach' to home to school transport – there are situations where a carer travels a significant distance for contact or where children attend school in two different directions, where it would not be appropriate to request a discount for

				<p>transport, but this is considered on a case by case basis; the process will reflect this.</p> <p>Revised target date: 31st December 2021.</p>
Fostering Contract Management	I	<p>No control process to identify errors in in-house payments: Create a payment policy document that clearly sets out the different scenarios that occur and how they are paid for, such as: respite breaks, children going to university, level 6 carers with a staying put placement etc. Include details about IFA carers transferring to in-house, and the fee agreements relating to children already in place.</p>	01/07/19	<p>This activity broadened resulting from the decision to align CCC and PCC fostering services into a new shared Fostering Service. The implementation of this recommendation has been delayed due to the restructuring of the service and the required staff consultation taking priority.</p> <p>However, new systems are in place and the payments policy has now been drafted. A consultation with Foster Carers at both CCC and PCC will to be undertaken as the next step prior to fully implementing the finalised policy. The consultation letters will be sent to carers 03/11/21 and the consultation closes 12/11/21. The Assistant Director will I reply to any queries by 29/11/21 with the expectation that the policy and new carer handbook will be officially launched by the end of December</p> <p>Revised target date: 31st December 2021</p>
18/19 Ely Bypass Review	I	<p>Limits on Delegated Authority: Consideration should be given to whether the Constitution should be adapted to incorporate limits to delegating authority away from Committees, particularly when there are significant financial implications.</p>	31/10/19	<p>This recommendation now forms part of the block of 26 Capital Programme Governance Review recommendations, detailed on pp.8-9 of this document.</p> <p>Revised target date: 31st January 2022</p>
Accounts Payable 19/20	I	<p>Supplier Amendment: A review of supplier classification and set up in ERP Gold should be undertaken with the desired outcome to ensure that only individuals such as care customers are classified as non-commercial suppliers in the system.</p>	31/12/20	<p>Progress on this action has been delayed due to a change freeze in ERP Gold, and also by the impact of the pandemic/priority work on embedding systems at the new Northamptonshire LAs, including supplier data migration work which</p>

				<p>has had a significant impact on the Supplier Maintenance Teams resources. Work on this is now progressing, linked to other changes in ERP to further strengthen the supplier amendment process. This has increased the complexity of the build so more time is required.</p> <p>Revised target date: 31st December 2021</p> <p>It should be noted that the 20/21 AP report gave good assurance over controls and compliance.</p>
Accounts Receivable 19/20	I	<p>Income allocation is not monitored with data and performance against targets regularly reported: Reporting should be amended to provide information to management, including data on KPIs, to allow for effective monitoring in key areas relevant to performance. This should be provided on a monthly basis and include:</p> <ul style="list-style-type: none"> • New suspense items cleared - value and volume • New suspense items cleared in that month - value and volume (a KPI associated with this would be better than 3 days clearance) • Total value and volume cleared each month • Volume & value (and percentage) of aged suspense items relating to each previous month) • Performance against agreed KPIs • This will help provide context to performance and help drive performance in a way that current reporting cannot. <p>Last year it was recommended that any aged items in suspense should be allocated to a fortuitous income code once all proportionate investigations had been unable to allocate the payment. This is progressing but has not yet been fully implemented and embedded across all three clients yet. Once implemented, data on aged items allocated to fortuitous income should be included in reporting.</p>	31/01/21	<p>The implementation of this recommendation has been delayed due to the impact of the pandemic/the LGSS review and transition to the lead authority mode. In addition, the service was prioritising the future Northamptonshire project work.</p> <p>Further discussions are required with Finance Business Partners regarding the introduction of a fortuitous income code.</p> <p>Income suspense is reported on a monthly basis to Finance Business Partners with a RAG status and suspense items broken down into age profile. Current reporting has been enhanced and developed to include the bullet points in the recommendation (with the exception of data on items relating to each previous month) so that reporting provides detail of the timeliness of suspense account clearance each month.</p> <p>Enhanced reporting has been produced with more detailed age profiles on unallocated income. Further reports will be required for volumes cleared, but a change freeze has been put in place until mid-January 2022, which may delay system reports. Suggest move to end of Feb</p>

				<p>2022 to ensure final report is robust.</p> <p>Revised Target Date: 28th February 2022</p> <p>Whilst this action remains outstanding it should be noted that the 20/21 AR report has now been completed which gave good assurance over controls and compliance.</p>
Key Policies and Procedures	I	<p>Policy Framework: A policy framework document should be drafted which includes:</p> <ul style="list-style-type: none"> • A definitive list of CCC's key policies • links to each policy or where to find them • The update schedules for each • Whether any particular legislation must be taken into account when updating • Whether legal advice is needed on updating (to prevent misinterpretation of legislation) • Who is responsible for updating each policy • Who needs to approve changes to the policy (e.g. JMT or service committees) • Templates and Guidelines for the creation of new policies (e.g. is an Equalities impact assessment needed)" 	30/04/21	<p>The Head of Policy, Design & Delivery has advised that the development of this policy framework need to align with ongoing work with JMT and Members to develop the Council's Strategic Priorities. This will be approved by Members as part of our Business Plan, therefore, there will be a delay in bringing this to JMT until that has taken place at February Full Council.</p> <p>Revised target date 31st March 2022</p>
Complaints	I	<p>Complaints Policy and Guidance: The review highlighted that the Council was operating without either a Corporate Complaints Policy or detailed guidance on local operating procedures. Instead, a corporate complaints leaflet with minimal details was in place.</p> <p>There was no consistent process in place for dealing with complaints across the Council. Instead, inconsistent local processes were in place in different directorates and services.</p> <p>These issues have been identified by the Council and plans are in place to introduce a Corporate Feedback Policy and implement a digital complaints solution across the Council to replace the various spreadsheet based local</p>	31/03/20	<p>The policy and guidance are now in place. However, to assist with the implementation of this policy the service planned to implement a digital complaints management solution. Progress with this system was impacted by pressure on the LGSS Digital team through the height of the pandemic, when work had to be re-prioritised to support our COVID response, and the re-patriation of staff from LGSS to the various partner authorities in, and by the backlog of digital work, particularly the creation of on-line forms, which again had to be carefully prioritised. The system has now been developed and testing has been undertaken. Some issues have been</p>

		processes.		<p>identified through testing which are being addressed. We still anticipate that the new system will go-live in November</p> <p>Revised target date: 30th November 2021</p>
Complaints	I	<p>Complaints Monitoring: The current complaints processes do not include any corporate monitoring or reporting mechanisms. Without these it is difficult to assess whether complaints are being acknowledged investigated, escalated, or responded to in line with procedures and timescales. It is also difficult to assess the number, nature and type of complaints received by the Council. This is important to support the identification of thematic issues and drive service improvement.</p> <p>The introduction of the corporate Feedback Policy and the new digital complaints solution provides a timely opportunity to introduce monitoring and reporting arrangements.</p>	01/10/20	<p>Reporting is planned to commence once the digital complaints solution has been implemented and new processes have been embedded (see above). More data will need to go through the system to ensure it is robust and embedded so a revision to the target date for reporting to. 31.03.22 would allow for a full quarters data with time for analysis and reporting.</p> <p>Revised Target Date: 31st March 2022</p>
This Land	I	<p>A calendar of operational liaison meetings: A calendar of operational liaison meetings between This Land and key Council officers managing the relationship should be established with administrative support to ensure these are fully documented and an action plan is in place. These should have a set agenda in advance and regular discussion items such as KPI source data, Health and Safety related matters and progress against all developments.</p>	01/04/21	<p>A major multi-disciplinary property consultancy, has been appointed as the specialist reviewer of This Land and the work has begun.</p> <p>Revised target TBC</p>
This Land	I	<p>Annual Assurance Statement: An annual assurance statement should be provided to the Shareholder considering whether or not a sound system of internal control exists within the company and that the obligations documented with the Loan Facility Agreements have been met. An independent Internal Audit function should deliver an annual opinion on whether this is in</p>	01/05/21	<p>A major multi-disciplinary property consultancy, has been appointed as the specialist reviewer of This Land and the work has begun.</p> <p>Revised target TBC</p>

		place and highlight any areas of concern. As a wholly owned company of the Council, a public body, the requirements of the Accounts and Audit Regulations apply and therefore the Council's Audit Committee has responsibilities to be assured regarding the governance, control and risk management operating within the company.		
This Land	I	<p>Governance arrangements: A formal document is produced and presented to C&IC (as Shareholder) containing governance arrangements of:</p> <ul style="list-style-type: none"> • Reporting to Shareholder; • Corporate performance indicators for delivery against the benefits identified; • Business plan; • Financing the company; • Reserved matters; • Risk, Audit, and internal control <p>This could be a development of the drafted Memorandum of Understanding or a separate document which should be discussed and agreed by the committee, with changes made if necessary. Implementation of this recommendation would substantially increase the audit opinion.</p>	01/06/21	<p>A major multi-disciplinary property consultancy, has been appointed as the specialist reviewer of This Land and the work has begun.</p> <p>Revised target TBC</p>
This Land	I	<p>Self-assessment: The Council (as Shareholder) requires This Land to undertake a self-assessment against the UK Corporate Governance Code (Appendix 1) to confirm the existing governance arrangements in place and produce an action plan for areas which remain outstanding. This should be produced on an annual basis and presented to C&IC for review.</p>	01/08/21	<p>A major multi-disciplinary property consultancy, has been appointed as the specialist reviewer of This Land and the work has begun.</p> <p>Revised target TBC</p>
This Land	I	<p>A contract to support the construction/development and bridging loans should be established: A contract to support the construction/development and bridging loans should be established, this should capture:</p> <ul style="list-style-type: none"> • CCC responsible officer/team for managing the arrangements; • What CCC staff should be consulted when This Land 	01/07/21	<p>A major multi-disciplinary property consultancy, has been appointed as the specialist reviewer of This Land and the work has begun.</p> <p>Revised target TBC</p>

		<p>purchase 3rd party developments and formalise existing arrangements for purchases from the Council;</p> <ul style="list-style-type: none"> Operational performance indicators are identified for the following areas: <ul style="list-style-type: none"> Delivery of individual developments to include time, quality, and cost; Progress reports (as identified in D&C Loan Facility Agreement); Health and safety; Any other suitable areas consistent with the Loan Facility Agreements. Remedial timescales and actions; Monitoring of overall delivery or developments. 		
This Land	I	<p>Risk Appetite: This Land should determine (in consultation with the C&IC as Shareholder) a clear risk appetite of how it intends to operate, this should then be supported by a strategy for managing risk. Seeing this presented to, and discussed by, C&IC would give some assurance that there is a level of oversight of the risk appetite of This Land by the committee.</p>	01/07/21	<p>A major multi-disciplinary property consultancy, has been appointed as the specialist reviewer of This Land and the work has begun.</p> <p>Revised target TBC</p>
AP 20/21	I	<p>Supplier Review: A review of Virgin Media Ltd suppliers in ERP gold should be undertaken with the aim of reducing the number of suppliers for that company and ensuring that the instances where Virgin Media Ltd is set up for non-commercial payments are either deleted or disabled.</p>	30/04/21	<p>A Duplicate Suppliers report is now available in ERP to identify suppliers with duplicate payment sites. In addition to the BAU processes above, an exercise will be undertaken specifically to review the Virgin Media Ltd suppliers but this has been delayed due to the high priority work on embedding systems at the new Northamptonshire LAs, including supplier data migration work which has had a significant impact on the Supplier Maintenance Teams resources. This action has also been delayed as any open orders on the relevant supplier records need to be reviewed and closed in advance.</p> <p>Revised target date: 31st March 2022</p>

AP 20/21	I	<p>Supplier Review:</p> <p>A review of suppliers in ERP should be undertaken to identify any further instances where the same company is set up as both a commercial and non-commercial supplier. Each case should be reviewed to establish if the existence as both supplier types is appropriate and if not if should be determined which supplier instances should be deleted or disabled.</p>	30/06/21	<p>To mitigate this risk the New Supplier Request form advises the user to check that a supplier record does not exist in ERP and the Suppliers team is required to complete further checks to prevent duplicate supplier records being set up in ERP.</p> <p>A Duplicate Suppliers report is now available in ERP to identify suppliers with duplicate payment sites and this will be used to undertake an exercise to identify and review any existing suppliers that are set up as both commercial and non-commercial types.</p> <p>This this has been delayed due to the high priority work on embedding systems at the new Northamptonshire LAs, including supplier data migration work which has had a significant impact on the Supplier Maintenance Teams resources. This action has also been delayed as any open orders on the relevant supplier records need to be reviewed and closed in advance.</p> <p>This is a significant piece of work that requires considerable resource to review supplier databases. Due to Future Northants and the additional suppliers that were migrated this has increased the scope and volume of work required and linked to the work in the above action.</p> <p>Revised target date: 31st March 2022</p>
DR 20/21	E	<p>Aged Debt Review:</p> <p>An exercise should be undertaken to review all debt over 12 months old. The aims of this exercise should be to halt rising aged debt levels and reducing existing aged debt. The review should include:</p> <ul style="list-style-type: none"> • An examination of causal factors behind aged debts • Identifying process amendments to address any causal factors identified • An examination of each customers aged debt to 	30/06/21	<p>The Debt Service has developed a Draft Improvement Plan which will be continually updated to ensure priorities are recognised and delivered. This will involve changes to service processes and will require gradual and evolving work over time.</p> <p>In line with this approach, the points in the recommendation are primarily being addressed by the implementation of new BAU processes.</p>

		<p>determine:</p> <ul style="list-style-type: none"> • Whether action from the service who raised the invoice is required • What recovery activity should be undertaken • Whether the debt is considered unrecoverable and should be written off. 	<p>However, the Head of Service has confirmed that they have now also commenced a review of debts over 12 months old to establish the next steps in relation to each customer. A bid for additional resources is currently being prepared to assist with this.</p> <p>Aged debt reports are now reviewed on a regular basis as part of BAU. These reports are provided to budget holders so they can consider potential unrecoverable debts for write off approval, and take action where debts are in dispute. Write off approvals/processing is now done through ERP workflow processes to ensure review and authorisation is directed to the appropriate budget holder.</p> <p>Service Review meetings have been implemented with services, including Adult Social Care. Meetings include the sharing of granular data and categorising debt by complaint code, age, and service, to enable targeted communication and actions.</p> <p>The sharing of the data is allowing closer working with Finance Business Partners, who in turn are working with Budget Holders to support debt recovery and any further action required.</p> <p>Debt improvement groups have been implemented to work with services, including ASC, to establish debt principles for recovery, and Debt Portfolios have been implemented and assigned to recovery officers to support a more focussed, structured, and targeted approach to active debt recovery.</p> <p>In addition, the Head of Service has confirmed she will be reporting directly to Committee on a regular basis, providing updates on service improvement and activity.</p>
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				Revised target date: 31 st March 2022
DR 20/21	I	<p>CCG Debt:</p> <p>The Debt Service should meet with Corporate Finance to agree a target date for when the CCG account will be reconciled and hold regular meetings to monitor progress. It is important that this account is reconciled as a matter of priority so that debt recovery is not adversely impacted by this issue.</p>	30/06/21	<p>CCG is now discussed in the monthly Service Review meetings that have been implemented. A reconciliation of the CCG debt will become part of standard BAU processes.</p> <p>CCG accounts have been streamlined and Finance are liaising with budget holders to ascertain any potential billing issues that may be impacting this area. High level discussions are ongoing between Finance, including the S151 Officer, and CCG on this matter and work is being undertaken to reach a settlement for previous years debt balances.</p> <p>Revised target date: 31st March 2022</p>
DR 20/21	I	<p>CCG Debt:</p> <p>The Debt Service should arrange a review of the CCG account (with particular regard for invoicing/payment processes) in conjunction with Corporate Finance and the Income Processing Team to establish the root causes of the problem/s that have led to the current position of the CCG account and put measures in place to ensure this does not happen in the future.</p>	30/06/21	<p>CCG is now discussed in the monthly Service Review meetings. Some of the original Debt problem stemmed from the implementation of ERP where payments were allocated on an oldest first approach. This has particularly caused issues on the CCG accounts due to the sheer volume of invoicing, and part payments made by the CCG.</p> <p>A new CCG Account has been set-up to help address the problem going forward.</p> <p>Corporate finance and The Adults Finance Team are working with the NHS to solve issues with way the NHS's third party provider reference remittance advice notes and processes have been put in place which should improve the application of payments to invoices.</p> <p>Revised target date: 31st March 2022</p>

DR 20/21	I	<p>KPIs and targets: KPIs and targets for debt recovery should be introduced. High level targets should be agreed with clients at a senior level, and KPIs and performance measures should be introduced within debt teams for DR Officers.</p>	30/06/21	<p>A new debt portfolio process is to be introduced imminently which will ensure individual debt recovery officer's priorities are outlined based on a number of factors including the value and debt age and value. This change means that introducing individual targets at this stage could mean they are unrealistic so it has been decided to review performance data once the new portfolio process has been embedded so that targets to drive team and individual performance can be based on BAU data.</p> <p>Further discussion are going to be held during Q3 with Lead Authority Board members as to the agreement of the new KPIS.</p> <p>Revised target date: 30th April 2022</p>
DSG - High Needs Block Demand Management	I	<p>Backlog recovery plan: A formal backlog recovery plan needs to be written to address the current backlog. The planning should include:</p> <ul style="list-style-type: none"> • Writing a work plan to determine the next steps to be undertaken. • Agreeing performance targets on the basis of number of cases that should be cleared per month, and how performance will be reported. • The service should identify an agreed prioritisation of cases. Internal Audit would recommend considering prioritising completion on annual reviews for: <ul style="list-style-type: none"> - High value placements - Any cases where there are concerns over the current provision - For individuals with personal budgets - Schools that are requesting additional funding 	01/08/21	<p>The new Head of the Statutory Assessment Team and Deputy Manager have just come into post and the plan is now to complete this action by 30th November, as the team will be fully staffed by this point and have the capacity to develop a full formal plan.</p> <p>Revised target date: 30th November 2021.</p>

Capital Programme Governance Review	I	There are 27 recommendations in the Capital Programme Governance Review report that became due for implementation on 30 June 2021.	30/06/21	<p>Work to establish progress with these recommendations is being progressed as a separate exercise. Internal Audit is working closely with the Executive Director of Place and Economy to determine the scope and approach to this work. A progress report from the Project Assurance Group, which involves audit and finance colleagues working with the service, is being prepared for the Executive Director to assess progress against the management actions from the audit. A further progress report will be provided in 6 months' time to review progress with embedding improvements to the control environment across the Highways and Transport area which will, by that point, be led by a new permanent senior management team, which is currently being recruited.</p> <p>Revised target date: 31st January 2022</p>
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