

## ANNEX B *Summary of Outstanding Recommendations*

(Recommendation status as at 30.06.2023).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<b><i>Essential Recommendations overdue - over 3 months</i></b>				
ICT Touch Security	Light E	<p>A target date for CCC re-obtaining PSN certification is agreed and JMT is kept updated of progress towards this target. In view of management's comments on the draft report, we recommend two separate target dates be agreed:</p> <ul style="list-style-type: none"> <li>• One for the completion of an ITHC and the submission of an appropriate Remediation Plan to PSN (if needed). Perhaps the target for this could be August 2021</li> <li>• And the other target being for the completion of (at least the high priority elements of) the new Remediation Plan. We suggest this target date could be 3-6 months after the above.</li> </ul>	30/11/2021	<p>The ITHC is with procurement. They have come back with some clarification questions which we are working on a response to now around the network and infrastructure questions.</p> <p>The intention is to schedule the ITHC ASAP and start work on the remediations.</p> <p>The ITHC itself will take at least two weeks to do the testing and compile the required RAP (remediation access plan).</p> <p>Once the service know the number of remediations required, they will be able to put that plan together to get these down to a number acceptable to the Cabinet Office team for a PSN application.</p> <p>Revised target date: 30/09/2023</p>
<b><i>Essential Recommendations overdue - under 3 months</i></b>				
Case 97 - interim worker	E	<p>There is no out-of-hours support for urgently removing IT access from employees or contractors and no process to prioritise requests for access removal. (e.g. in the event of fraud)</p> <p>It is recommended that the system for removing IT access for</p>	30/06/2023	<p>The Service will be publishing details on Camweb in the next week as to the process and who to contact out of hours for emergency account disables.</p>

		<p>employees and contractors should be reviewed and revised to ensure that:</p> <ul style="list-style-type: none"> <li>•There is out of hours support for urgently disabling user account access;</li> <li>•Requests to disable user account access are always flagged as high priority;</li> <li>•The system for requesting access to be disabled for user accounts in an urgent situation is communicated to officers via CamWeb.</li> </ul>		<p>The Service are also working on an automated fully auditable approach that will enable managers to disable accounts directly</p> <p>Revised target date: 31 July 2023</p>
<p><b><i>High Recommendations overdue - over 3 months</i></b></p>				
Consultancy Contracts Assurance	H	Reporting on consultancy expenditure to Committee should include whether or not an e-form has been completed for each separate consultancy assignment, to request approval to use consultants.	31/07/2022	<p>The Head of Procurement &amp; Commercial confirmed that the data for this is now being collected through the new e-form for approving consultancy spend. Information on approved spend will be part of the standard reporting on consultancy and agency spend.</p> <p>Revised target date: TBC</p>
Healthy Child Programme	H	Linked to the previous recommendation, Public Health should conduct an exercise to scrutinise all non-staffing costs in the CCS/Cambridgeshire element of the Section 75 Agreement and seek to bring these more in line with the CPFT costs, with particular challenge to the cost of estates and overheads. The Section 75 Agreement permits the cost of the contract to be varied each year as agreed in the Annual Development Plan, so the service should seek to agree a reduction to non-staffing costs to be implemented in the 2023/24 Annual Development Plan (or sooner if agreement can be reached with the provider).	31/08/2022	<p>Service confirmed that they are now receiving robust 6-month financial reports from the Provider which includes details of non-staffing costs and new reporting enables them to have a more holistic overview of S75 agreement costs. There is ongoing work being conducted within CCS regarding estates costs, which is the main disparity between CCS &amp; CPFT non-staffing costs, however this will not be concluded by the end of the 2022/23 financial year and the service will include it in the 2023/24 Annual Development Plan.</p> <p>Additionally, there are wider conversations</p>

				<p>underway within the ICB to take a more system-wide approach to reviewing estates. There is also inclusion with the 23/24 ADP a commitment to ensure that staffing costs always exceed 75% of total contract value. Inflation and increased cost of living pressures, including rising property maintenance/management costs of buildings also makes it challenging to bring down any estate costs this year.</p> <p>The service are asking CCS to provide updated HCP costs for all bases they are operating out of and a piece of work has already taken place between CCS and Huntingdonshire District Council to negotiate a reduction in rent costs for the most costly building. However, the service are still waiting to hear back on what this means in terms of a reduction in HCP contributions.</p> <p>Revised target date: 31 August 2023</p>
Healthy Child Programme	H	The Authority should seek to vary the Section 75 Agreement to remove the requirement that underspends are ring-fenced for use in the HCP.	31/12/2022	<p>Service confirmed this has been agreed between Provider and Commissioner. A new s75 has been drafted and is currently with the provider for review and signature.</p> <p>New Target Date: 31 August 2023</p>
Integrated Drugs and Alcohol Treatment System Contract	H	Public Health should alter financial monitoring so that, for budget variances as uncovered in the review of SMS reporting within quarterly contract monitoring meetings, are reconciled to prime evidence, as allowed by clauses 34.1 and 34.2 of the contract. This represents a shift to more open book financial reporting.	30/01/2023	<p>Robust quarterly financial reports are received which reflect a detailed breakdown of variances against each pricing element (as per pricing schedule). Variances are scrutinised. The team have received training from the head of diligence to improve knowledge.</p>

		<p>To assist with this Public Health should utilise the detailed pricing schedule which includes a detailed list of allowable costs against each pricing element. This pricing schedule can be the basis for challenge in contract monitoring meetings allowing for efficient detection of budget variances. It will also allow the council to distinguish costs that should be absorbed by CGL. If the Service considers this unfeasible, they should consult with the Head of Diligence and Best Value for advice and guidance on how to implement a more open book financial reporting approach.</p>		<p>The question of whether quarterly open-book accounting should be adopted in the public health directorate has been escalated to conversations at the procurement board. Internal Audit is awaiting the outcome of these discussions and will provide a further update in our next progress report.</p> <p>Revised target date: TBC</p>
Fire Risk Assessments	H	<p>The Property Compliance Team, Estates and Facilities Management should ensure that a review is undertaken to identify a definitive list of all properties for which the Council is required to undertake FRA's. If any such properties identified have not had an FRA in the last three years, the Property Compliance Team Manager should ensure that a FRA is undertaken as a matter of priority.</p>	31/03/2023	<p>The service confirmed the property lists have been reviewed and the definitive 'list' has been created as part of the data entry and data verification processes as part of the new Concerto property database. Once cleansed and verified this will provide the definitive schedule of properties in which CCC has an interest that the property function is aware of. Estimated completion for this is 30 October 2023.</p> <p>Under Corporate Landlord, a further exercise is required to identify property interests taken outside of corporate property processes (i.e. those properties not known or notified to CCC Property). This requires an audit of all services across the council and all risks relating to these sites sit with the appropriate services or functions.</p> <p>Estimated completion date 31 March 2024 subject to additional staff resourcing being provided.</p> <p>Revised target date: 31 March 2024</p>

### ***High Recommendations overdue - under 3 months***

Direct Payments Consolidated Report	H	<p>Internal Audit has consulted with staff in social care, Finance and Debt Recovery and drafted a proposed Direct Payments Fraud and Misuse Policy, attached as Appendix A. The Executive Director of People Services and the Service Director of Finance &amp; Procurement should review this policy, make any amendments, and adopt the policy on behalf of the Council.</p> <p>Once the policy is adopted, it should be communicated to staff in social care and finance, alongside an awareness-raising exercise through the Council's internal corporate communication channels.</p>	30/04/2023	<p>The policy is being review by Practice, Governance and Standards for feedback on issues such as family member involvement in Direct Payments. After the policy has been approved (which is expected to take a few weeks) it can then be circulated as the new procedure.</p> <p>Revised target date: 31 August 2023</p>
Purchase Cards	H	<p>As a deterrent measure, consideration should be given to automatically removing limits of any Cardholders who have not reviewed their last 3 transactions. On first missed review, an email reminder should be sent reminding cardholder of their responsibilities and the possible consequences i.e., card suspension or closure. Likewise, any approvers who are consistently not approving transactions on</p> <p>SDOL should have their approver rights suspended for a fixed period or removed. An accurate compliance log should be maintained that tracks monthly compliance and allows for instances of missed review/approval to be recorded to enable the above. Audit understand this to be in early progress.</p>	01/06/2023	<p>This is intended to commence from July 2023. Comms will go out to cardholders and approvers ahead of starting. The compliance log will be maintained by the Finance Team, and emails will come from that inbox.</p> <p>Revised target date: 31 July 2023</p>
Fostering Payments (In-House)	H	<p>There should be proof of exhaustion of in-house options before a decision is made to search IFA in all cases. If this cannot be evidenced, no IFA should be agreed (unless in emergency or exceptional circumstances). Decisions should be formally signed off and recorded on the CYP Chronology notes.</p>	30/06/2023	<p>A Senior Placement Officer (new role) came into post on 3rd July 2023, who will audit compliance with this process once a month. Internal Audit has requested that evidence of compliance checking is provided after the first round of auditing, and advised that the recommendation will be closed after that.</p>

				Revised target date: 31 August 2023
Healthy Child Programme	H	Once a detailed Pricing Schedule has been developed for the contract, the Public Health team should implement quarterly open-book monitoring against the pricing schedule. This should include a detailed breakdown of actual costs incurred by the providers, with this information being reviewed and challenged by the Authority. The service should also ensure the year-end reconciliation of reported costs to actuals takes place in line with the Section 75 Agreement document.	30/06/2023	<p>The question of how the service should approach open book accounting within Section 75 agreements with NHS trusts has been escalated as a larger discussion than just relating to the Healthy Child Programme (via The Head of Diligence and Best Value and the procurement governance board)</p> <p>Revised target date: TBC</p>
Transparency Code	H	<p>An Information Management Strategy (or equivalent) should be produced to establish how information should be produced and published.</p> <p>It should include:</p> <ul style="list-style-type: none"> <li>• A clear process for key officers to check that all required datasets are published correctly and on time ensuring compliance that the information is published quarterly and annually.</li> <li>• A timetable for key officers to get in touch with service contacts who own the datasets, to remind them that publication is due in advance of deadlines.</li> <li>• Guidance for ensuring if any delayed or absent publication is identified that it is discussed to find out the reasons for this with the officers involved and to establish whether there are ongoing issues with timeliness of publication and to identify the root cause.</li> <li>• Processes to ensure that personal information is redacted appropriately.</li> </ul>	30/06/2023	<p>Internal Audit has seen a copy of the draft FOI Publication Scheme &amp; Local Government Transparency Code Policy which is being taken to CLT in September and a revised target date for approval by the new to be CCC Information Management Board in October 2023.</p> <p>Revised target date: 31 October 2023</p>
Transparency Code	H	Key Officers need to be identified in the Council who are responsible for ensuring that the Transparency Code data is published in line with requirements. This should include	30/06/2023	Internal Audit has seen a copy of the draft FOI Publication Scheme & Local Government Transparency Code Policy which is being taken

		<p>identifying, in a written document (such as the Information Management Strategy referenced at Recommendation 1):</p> <ul style="list-style-type: none"> <li>The central team (i.e. the Information Governance team) with responsibility for requesting data due for publication; collating the data; ensuring that data accuracy checks have been completed; and publishing the data on the Council's external website.</li> <li>For each individual dataset, identifying which team within the Council is responsible for owning and producing the data and supplying the data to the central team. This should include identifying a named key contact within each team for producing the data.</li> <li>For each dataset, identifying the checks that should be conducted to verify that the information published is accurate and is compliant with the format requirements of the Transparency Code, by the key officers. This can then be followed consistently when officers change to ensure that the process is consistent.</li> </ul>		<p>to CLT in September and a revised target date for approval by the new to be CCC Information Management Board in October 2023.</p> <p>Revised target date: 31 October 2023</p>
<p><b><i>Medium Recommendations overdue - over 3 months</i></b></p>				
This Land	M	<p>Governance arrangements:</p> <p>A formal document is produced and presented to C&amp;IC (as Shareholder) containing governance arrangements of:</p> <ul style="list-style-type: none"> <li>Reporting to Shareholder;</li> <li>Corporate performance indicators for delivery against the benefits identified;</li> <li>Business plan;</li> <li>Financing the company;</li> <li>Reserved matters;</li> <li>Risk, Audit, and internal control</li> </ul> <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</p>	01/06/21	<p>The arrangements for reporting to Committee, submission of the annual business plan and financing the company are established. Financing is also governed by loan/security documents (which have recently been updated and reviewed by the external solicitors Freeths). The latest monitoring update to Committee is at S&amp;R on 11 July.</p> <p>Following recent appointments, This Land now has a complete board of directors. The shareholder agreement and articles of association are subject to active review currently, taking account of sector guidance. .</p>

		substantially increase the audit opinion.		<p>The proposed shareholder agreement regulates roles and responsibilities between the Council and the company, its board and sub-committees, describing the governance arrangements for the business and business plan, financial, progress and performance reporting and monitoring, financing and supporting of the business, appointment of auditors, information governance, employment and business conduct. Provision is to be made for assessment and evaluation of the effectiveness of the board and codifying that a shareholder representative (on behalf of the Council) is empowered to request and receive information from the company, including to information relating to assurance and internal controls</p> <p>Revised target date: 31 August 2023</p>
Capital Programme Governance Review	M	There are 23 recommendations in the Capital Programme Governance Review report that became due for implementation on 30 June 2021.	30/06/2021	<p>These recommendations re currently under review as part of an internal audit review. As a result of the work undertaken to date, 3 of the 26 original recommendations have now been marked as 'implemented'. However, the audit work is yet to be completed and the officer conducting the review has now left. This has delayed completion of the review.</p> <p>Revised target date: TBC</p>
General	M	Urgent action is taken in conjunction with the Payroll and HR Transactions Manager to address the weaknesses in the quality	30/09/2021	This action continues to be progressed by the Payroll Team in liaison with Corporate Finance.



Ledger		and accuracy of payroll control accounts.		<p>Aged items are being cleared and there is an action plan in place to address specific issues. The Strategic Finance Manager confirmed that system changes have been implemented that have resolved the root cause issue in relation to two control accounts.</p> <p>Revised target date: While progress has been made Finance Colleagues have confirmed it will take some time to clear the remaining historic transactions. Internal Audit will continue to liaise with Finance and provide a further update as part of our next progress report.</p>
Soham Library Preschool	M	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.	31/10/21	<p>The service has agreed with Finance that the approach will be to compile a list of Less Than Best (LTB) leases, to include details of:</p> <ul style="list-style-type: none"> <li>- When the LTB award was originally made;</li> <li>- When the award/current lease or license etc. expires;</li> <li>- Cost of current lease/license;</li> <li>- Difference between the current cost and the market cost;</li> </ul> <p>This will provide a clear record of the level of subsidy provided by LTB leases/licenses, outside of the accounting system.</p> <p>Revised target date: 31 July 2023</p>
DSG - High Needs Block Demand Management	M	The service has indicated that there are already plans to review and update the Personal Budget policy. The service should ensure as part of this update that guidance is clear that where any provision is to be secured by a Personal Budget, Section J of	01/04/2022	The EHCP Improvement Plan Programme of works contains projects such as Personal Budgets, EOTAS and EHE. In addition, Personal Budgets is reflected in the SEND Strategy

		<p>the EHCP should include: details of how the Personal Budget will support particular outcomes; the specific provision it will be used for, including any flexibility in its usage; and the arrangements for any direct payments for education, health and social care.</p>		<p>working groups. However we will need to develop our own Education (SEND) PB Policy. Funding has been secured for a fixed term post for a SEND Policy and Guidance Development Lead. The Job Description is in draft for review and submitting to HR. The aim is to complete this by 31st April 2023 and advertise for recruitment this summer term.</p> <p>Once in post the Lead will undertake a review of current CCC Personal Budget Policy to ensure that we have robust and transparent Policies, so that across the system all services know what Personal Budget means. Clear and Transparent guidance is needed to ensure consistent approach and working practice across all of SEND and key stakeholders. This is also inclusive of EOTA's and EHE with are additional projects where Policy and Guidance will also be developed.</p> <p>The development of the EHCP Template also forms part of the EHCP Improvement Plan Programme of works.</p> <p>The development of a working group for Personal Budgets is in Phase 1 of this project as part of the Discovery, definition and design elements required. This is expected to commence in September 2023</p> <p>Revised target date: 30 September 2023</p>
DSG - High Needs Block Demand Management	M	<p>A detailed written training package should be developed and implemented by the local authority and distributed to schools and special educational needs coordinators (SENCO), with information on how to conduct an annual review meeting and how to amend an EHCP after an annual review has taken place.</p>	01/09/2022	<p>The EHCP Improvement Plan Programme of works is split into two functioning workstreams, Annual Review and EHCP. Under Annual Review we will be conducting extensive research and engagement with our key stakeholders to</p>

		<p>The service should also seek to identify schools which repeatedly supply annual review forms that do not meet the standard requirements expected by CCC and retrain them, in addition to challenging paperwork sent by schools if it is not completed correctly.</p>		<p>understand what a good Annual Review looks like. Research will also include anonymised Quality Assurance Audits of Annual Reviews. This will feed into the development of work required to improve the Annual Review process and develop bespoke Training Packages for delivery across the whole system.</p> <p>Seconded SENCOS have been resourced with initial sessions being held alongside the Quality Assurance Lead and SEND Transformation Programme Lead after the Easter Break. The Annual Review workstream will run until, at minimum, end of 2025.</p> <p>Revised target date: 31 January 2025.</p>
Overall Schools Report	M	<p>The School Finance Team should amend existing CCC regulations for schools to clearly specify areas where schools need to formulate their own internal policies in addition to the CCC regulations for schools. These include a Scheme of Financial Delegation and the other policy areas listed in Annex A to this report.</p>	30/09/2022	<p>School Finance Team is currently still implementing the new budgeting and reporting tool (EMS), which will be implemented by the end of the term but is taking the team capacity. This is on the services priority list for after the implementation of EMS as they want to ensure corporate documentation and guidance reflects requirements from the new system.</p> <p>Revised target date: 30 September 2023</p>
Overall Schools Report	M	<p>Where CCC regulations for schools allow for varying proportionality of controls such as separation of duties, the Schools Finance Team should consider clarifying in what situations it is acceptable to deviate from best practice, and to what degree. This could include setting a financial threshold above which schools must be able to evidence separation of duties in purchasing.</p> <p>It should also be made clearer in the regulations what constitutes sufficient separation of duties at different stages of the purchasing process. For example, can the same person approve a purchase order and then raise it on the system (such</p>	30/09/2022	

		as the Headteacher)		
Overall Schools Report	M	The School Finance Team should amend CCC regulations for schools to state that the Payroll Costing Report and Previous Pay Comparison Report should be used to identify all variances and illustrate the full cost of the payroll to be signed off. If these two reports are used, the Payroll Validation Reports and EPM Variance reports are not necessary and schools are able to conduct more detailed scrutiny of their payroll.	30/09/2022	
Overall Schools Report	M	The School Finance Team should consider amending CCC regulations for schools to include a requirement that a second officer must authorise individual payroll amendments. This would require schools to apply separation of duties in all individual payroll amendments, which if not demonstrated increases the risk of payroll fraud.	30/09/2022	
Key Policies and Procedures	M	The Partnership Governance Advice and Guidance to be allocated an owner, reviewed depending on the last review date and published on Camweb.	30/11/2022	<p>Responsibility for this action has transferred to a different officer: the Service Director of Policy and Communities. As such further time is needed to implement this recommendation.</p> <p>The Service Director of Policy and Communities has confirmed this task has now been assigned to a Policy and Strategy Officer who will be undertaking the review which will be completed by September 2023.</p> <p>Revised target date: 30 September 2023</p>
AR Income 21/22	M	Documented procedures should be created to govern the future ongoing use of the fortuitous income codes. These procedures should include clear criteria that should be met prior to a	31/12/2022	This action was delayed due to the IMS project implementing a new income system – in part as

		<p>suspense item being moved to an income code.</p> <p>These procedures should also cover the process of moving transactions from customer accounts to a fortuitous income code. Once developed, the procedures should be agreed with the S.151 officers.</p>		<p>changes resultant from the new system had to be considered.</p> <p>A draft process has now been developed in respect of how the fortuitous income code will be operated. As the Income Processing Service is a shared service the paper outlining the new process needs to be reviewed / approved with the S151 officers across each Partner organisation to obtain approval.</p> <p>A review of CCC will data be completed by 31-08-23 when Income Processing will be migrating the contents of ZIC02 suspense account to the new HeyCentric (new IMS system) Suspense Account. Once this is complete (and subject to approval from S151 Officers) the new process can be implemented and relevant transactions can be transferred to the fortuitous income code.</p> <p>Revised target date: 31 October 2023</p>
AR Income 21/22	M	<p>A policy should be developed to govern how credit only customer accounts should be treated and managed. The policy should include at what point in time a credit only account should be considered as aged. For example, an aged account could be defined as one that has not had any invoices raised for 6 months. The policy should include a check to ensure that a credit only account is not due to failure on behalf of the Council to raise an invoice prior to any further action being taken.</p> <p>Once this policy has been developed, exception reporting should be developed to identify aged credit only accounts so</p>	31/12/2022	<p>Although credit only accounts is a situation that spans all customer groups, the bulk of such situations is predominantly within the Adult Social Care (ASC) sphere. Bearing this in mind, principles on how to deal with credit-only customer accounts will be drafted in conjunction with ASC to ensure that we limit the impact to vulnerable customers and their financial representatives.</p> <p>ASC credit only accounts have been referred to Adults Directorate to work through and advise of refunds to be processed to Debt/Income</p>

		<p>that action can be determined and taken in line with the policy.</p> <p>Data on credit only accounts should be incorporated into the current reporting regime and in conjunction with unapplied items reporting (recommended above) and should include:</p> <ul style="list-style-type: none"> <li>• The number of credit only accounts</li> <li>• The value of transactions on credit only accounts</li> <li>• The volume of transactions on credit only accounts</li> <li>• Narrative on any issues and action taken in relation to clearing transactions from credit only accounts.</li> </ul>		<p>This review will also consider the recommendation within the 2022/23 audit of Income Processing, in respect of a small difference write-off / write-on where the account balance is minimal and therefore further actions would not be cost effective.</p> <p>A Draft Process Policy has been created which, if agreed by partners, should be put in place start of Q4.</p> <p>The target date has been revised to 2023/24 Q3 to allow for the new Income system to be embedded across all Partner organisations.</p> <p>Revised target date: 31 October 2023 for partner approval and 31 January for implementation in practice.</p>
Insurance Fund	M	The Claims Handling Manual should be updated following implementation of an Insurance Strategy, this should ensure that the service goals and objectives are supported by operational processes which target management resource accordingly. This could also include: current reporting review processes, betterment circumstances.	31/12/2022	<p>Head of Insurance advised workings of the revised document are in progress, although the implementation of this recommendation relies to some extent on the Insurance Strategy being finalised. The strategy has not been formally approved and is under review by the s151 Officer.</p> <p>Revised target date: 01 December 2023</p>
Insurance Fund	M	An Insurance Strategy is developed to provide a clear framework for the service goals and objectives including a structured approach to the Councils insurance arrangements. For example, this could include the following information: The	01/01/2023	Head of Insurance advised that this action has been delayed due to service pressures, however work has now commenced to form an insurance strategy and an initial framework for the

		strategic aims of the service, a breakdown of the risks the council self-insures and policies the council holds with external insurance providers, the process for projecting future risk profile, management and recharging arrangements, claims management processes and processes for reviewing the insurance strategy.		document is with S151 for consideration and feedback. The strategy will then need to go to Lead Authority Board as the document will support all councils the Insurance Service supports.  Revised target date: 01 December 2023
Money Laundering Risk Assessment	M	<p>“The content on money laundering in the Fraud Prevention eLearning should be updated to include:</p> <ul style="list-style-type: none"> <li>• Updated information on money laundering laws.</li> <li>• Examples of the type of higher-risk transactions that staff might see in a CCC context.</li> <li>• Case studies with more of a public sector focus.</li> <li>• Reporting Procedure.</li> <li>• Customer Due Diligence process.</li> </ul> <p>Key teams in areas at highest risk of money laundering (i.e. Finance Operations, Property and social care finance) should be targeted to encourage them to complete the eLearning.</p> <p>The Council should consider introducing a separate Anti-Money Laundering training module which could be offered as targeted or even mandatory training for staff in higher risk teams. “</p>	31/01/2023	<p>The creation of e-learning modules on money laundering, and on fraud, bribery, corruption and whistleblowing is underway. Completion currently impeded by resourcing issues and other Internal Audit work.</p> <p>Revised target date 31 July 2023</p>
Purchase Cards	M	GPC Team should change permitted spend to £0 for any cards whose cardholder or approver is listed on the Leavers report. Limits can be reapplied if officer is mistakenly listed/confirmation is received post Leavers report that confirms usage required.	31/03/2023	<p>On receipt of the leaver report the GPC Team will automatically change permitted spend of the cardholder to £0. The leavers report is sent to the GPC Team from Payroll, where it is sent on a monthly basis. The GPC Team have reported this action has been implemented.</p> <p>In addition the leavers report will be automated from Q2 following a change request that is being implemented within Business Systems.</p>

				Revised target date: IA will contact the GPC Team and review evidence to confirm implementation.
Healthy Child Programme	M	<p>The Delegation &amp; Partnering Agreement should be reviewed and updated to permit underspends to be carried forward within the HCP as specified in the Section 75 Agreement, rather than being repaid to PCC as currently required by the Delegation &amp; Partnering Agreement. The updated document should include a clear governance process setting out how the use of any underspend on the PCC side of the contract should be approved (for instance, this could specify approval by the Director of Public Health). As part of this, the service should also consider whether it is practical to include more flexible provisions in the Delegation &amp; Partnering Agreement around financial contributions, so that the Agreement does not have to be completely re-written and re-signed if the financial contributions are indexed or uplifted during the course of the partnership. This should include a clear governance route for approval of changes to the contract value (for instance, approval from the Director of Public Health).</p>	31/03/2023	<p>The service has liaised with Legal who have agreed to review and update the Delegation &amp; Partnering agreement to reflect the changes to the s75 agreement and to also adjust the wording around financial contributions.</p> <p>Revised target date: 31/08/2023</p>
Fire Risk Assessments	M	<p>Once a definitive list has been identified of all council properties requiring FRAs, a column should be added to the corporate portfolio spreadsheet to indicate where a FRA needs to be completed for a property, so the Compliance Team can regularly reconcile against their own FRA compliance spreadsheet to ensure they are carrying out required FRAs.</p> <p>An area of good practice would be to add another column for the rationale if a FRA is not required, as this would prevent the need to duplicate work if staff move on. The live corporate portfolio list should then be made available to all Teams to ensure that they are aware of when new properties are added or when properties are deleted.</p>	31/03/2023	<p>The service confirmed progress has been made on this recommendation but it is not yet complete. This work is being prioritised alongside other key H&amp;S tasks and is linked to the work on compiling a verified list of properties.</p> <p>Revised target date: 31 March 2024</p>



DR 21/22	M	<p>Regular reviews of aged debts should be undertaken with the aim of reducing existing aged debt. These reviews should be targeted to ensure they are proportionate to resources and focus on aged debts that may not have been reviewed recently or on a regular basis. Reviews should include:</p> <ul style="list-style-type: none"> <li>• Identifying any aged debts where no manual recovery activity has been undertaken.</li> <li>• Identifying any aged debts where no manual recovery activity has been undertaken for a significant period.</li> <li>• Determining whether action from the service who raised the invoice is required</li> <li>• Determining What recovery activity should be undertaken</li> <li>• Whether the debt is considered unrecoverable and should be written off</li> </ul> <p>Given that the portfolio prioritisation of high value debts means it is less likely that lower value aged debts are regularly as part of existing processes, it is recommended that these debts are subject to regular targeted reviews.</p> <p>Reviews could be undertaken by redistributing existing resources for a limited period</p>	31/03/2023	<p>Aged debts are reported as part of the monthly reporting pack which is distributed and discussed at Service Review meetings.</p> <p>Data shows that the majority of aged debt lies within the ASC sphere, where recovery of charges can be complicated due type of service, client base and other government bodies which elongate timeframes for resolution which are outside of the Authorities control.</p> <p>Improvements have been made by the introduction of statement style invoicing during 2022/23 for ASC debts so that all outstanding invoices are reminded to address low value debts that may not have been prioritised within portfolios. In addition, a one-off exercise that looked at low value aged debts against dormant accounts was undertaken.</p> <p>A review of Debts over 6 months old is being undertaken to identify any with no complaint codes recorded s to ensure that actions have been taken and debt statues are more accurate to aid reporting. Also changes have been made to Debt Status assignment within monthly Debt reporting to more accurately reflect debts with no complaint codes after 90 days to show that these are with the Debt Team to manage rather than still in Dunning Cycle.</p> <p>ASC Debt Improvement Project set-up during Q3 of 2022/23 with the aim to improve all aspects of the customer journey, and the debt position.</p>

				<p>The outcomes of the review will be implemented during 23/24.</p> <p>Further update will be provided in the second half of 2023/24 once the outcome of the Improvement project is known and changes implemented.</p> <p>Revised target date: Internal Audit will re-engage with the Debt Recovery Service to assess progress with this in September 2023</p>
Purchase Cards	M	Analysis Reports should be shared to the Information Governance team to be uploaded onto Insight to ensure CCC is complying with statutory Transparency Code requirements	01/04/2023	<p>Format of data sets agreed with Professional Finance, GPC Team providing retrospective absent data sets with the process then being embedded as part of BAU with data sets to be published monthly. Procedure guides and all data sets to be published July 2023.</p> <p>Revised target date: 31 July 2023</p>
<b><i>Medium Recommendations overdue - under 3 months</i></b>				
Chartwell Assurance	M	Finance staff should investigate any nil returns in the Related Parties process where previous declarations have been made, to confirm that there has been a change of circumstances and not an oversight/error in completing the declaration.	01/06/2023	<p>IA is awaiting an update from the service.</p> <p>Revised target date: TBC</p>
Chartwell Assurance	M	To maximise transparency, it is recommended that a checking mechanism is included within Project Management Office (PMO) gating or within project commissioning working procedures, that requires commissioning officers/project managers to consider whether related party and/or conflict of interest declarations apply to their project and, if they do, document a plan for managing this.	01/06/2023	<p>Guidance for this recommendation has been written up in new PPM Guidance and PPM Framework documents - these have been drafted but not yet formally introduced. Full launch and implementation was put on hold earlier this year due to the restructure of PDD</p>

		Declarations and linked management plans can be reported to and governed by the relevant project boards/groups. This may include the Capital Programme Board and Corporate Leadership Team for larger scale projects.		into the new PIP Service.  Revised target date: TBC
Purchase Cards	M	It is recommended that the CCC FAQ document is used as the primary guidance for acceptable use. As an internal document, it can be tailored to be consistent with the policies of CCC. The RBS User Guidance provides a more general guidance, and details of the responsibilities of Cardholders, Approvers and the GPC team. The User Guide, CCC FAQ Document and Travel and Expenses Policy should be consolidated and updated to ensure that guidance on staff subsistence is clear and consistent to all staff, including those in Client Funds and Social teams where exceptions may be permitted.	01/06/2023	The GPC Team are working on new guidance documentation including the CCC FAQ and update to be consistent with the policies of CCC. This will include unacceptable use, Procurement contact details and retention of receipts. Updated guidance will be added to websites. Guidance to include uploaded of receipts. This will allow for one user guide/policy for CCC to negate an ambiguity  Revised target date: 30 September 2023
Transparency Code	M	A process should be introduced for reporting on compliance with the Transparency Code to the Information Management Board and/or senior management to include any issues with production of or access to data.	30/06/2023	Internal Audit has seen a copy of the draft FOI Publication Scheme & Local Government Transparency Code Policy which is being taken to CLT in September and a revised target date for approval by the new to be CCC Information Management Board in October 2023.  Revised target date: 31 October 2023
Transparency Code	M	The process that the Information Governance Team undertakes for correcting published data which is subsequently identified as inaccurate is not documented.  The process that the Information Governance Team undertakes for correcting wrongly published data should be documented so it is consistent.	30/06/2023	Internal Audit has seen a copy of the draft FOI Publication Scheme & Local Government Transparency Code Policy which is being taken to CLT in September and a revised target date for approval by the new to be CCC Information Management Board in October 2023.

				Revised target date: 31 October 2023
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