

ANNEX B *Summary of Outstanding Recommendations*

(Recommendation status as at 31.3.2023).

Essential Recommendations overdue

Audit	Risk level	Summary of Recommendation	Target Date	Status
ICT Light Touch Security	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">• 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• 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.	30/11/2021	<p>IT continue to complete work for certification and a separate report is to be taken to the same Committee considering this paper with a detailed update on progress.</p> <p>Revised target date: 30/09/2023</p>

Recommendations overdue – under 3 months

Audit	Risk level	Summary of Recommendation	Target Date	Status
Consultancy Contracts Assurance	H	Results of the Internal Audit compliance testing should be used by Finance to target training and support to individual budget managers.	31/12/2022	<p>The outcomes of the Accuracy of Coding on the General Ledger compliance testing have been supplied to Finance by Internal Audit in early April 2023. This will allow them to target training and support to budget managers. The delay in implementation of the action has been due to delays in the audit work.</p> <p>Revised target date: 31/05/2023</p>
Integrated Drugs and Alcohol Treatment System Contract	H	<p>Stronger performance incentives should be implemented into the contract attached to monitoring data. This could include financial rewards when performance is considered outstanding.</p> <p>To allow for the mechanisms in clauses 15 and 16 of the contract to be used to their fullest potential, clear baselines and tolerances for each performance objective should be established. As such, Public Health should treat any underperformance against these tolerances as 'Service Failure' and any decision to not withhold payment should be delegated to officers with appropriate seniority for formal sign off.</p>	30/01/2023	<p>The service has reviewed the Key Performance Indicator workbook and clearer baselines and tolerances are being established with a distinction and emphasis on priority outcome indicators against which financial mechanisms can be considered if deemed appropriate. The work will be completed by June 2023.</p> <p>Revised target date 30 June 2023</p>
Integrated Drugs and Alcohol Treatment System Contract	H	<p>Public Health should review the CGL monitoring workbook, to determine what data is of the highest importance, removing unnecessary data points. This will support the formation of valuable conclusions and action plans within quarterly contract monitoring.</p> <p>Review of the CGL monitoring workbook should remove</p>	30/01/2023	<p>Review of the CGL monitoring workbook has commenced and should be fully completed and implemented by June 2023 ready for the Q1 reporting. Delays have been caused due to staff capacity and negotiations with the provider; this was a significant piece of work and with new additional</p>

		<p>negligent data points that are rarely reviewed or updated. A streamlined monitoring workbook should clearly distinguish between local and national data, to allow the service to be reactive on receipt of new information.</p> <p>This review of the monitoring workbook should support the refinement of the current KPI suite and quality indicators suite stipulated in the contract. To enable usage of existing contract performance mechanisms, service will need to review compliance with (refined) quality indicators at regular intervals.</p>		<p>grant-related delivery that needed to be incorporated into the process.</p> <p>Revised target date 30 June 2023</p>
Integrated Drugs and Alcohol Treatment System Contract	H	<p>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.</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.</p> <p>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>	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>Discussions are being had with Head of Procurement and finance leads around use of 'open book accounting' and will be discussed at a forthcoming Procurement Board.</p> <p>Revised target date 30 June 2023</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.</p> <p>If any such properties identified have not had an FRA in the last three years, the Property Compliance Team Manager</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&S tasks and will be complete by the revised deadline.</p> <p>Revised target date: 30 September 2023</p>

		should ensure that a FRA is undertaken as a matter of priority.		
Fire Risk Assessments	H	The Assistant Director of Property should ensure that an urgent review is undertaken to identify cases where recommended actions from FRA's have not been recorded on the Facilities Management remedial actions spreadsheet.	31/03/2023	<p>The Assistant Director informed IA that this action had been completed but will need a further update to continue to maintain this.</p> <p>It should be noted that Internal Audit is not able to sign off this action as complete until evidence of this is provided to and reviewed by IA.</p> <p>Revised target date: 30 May 2023</p>
Fire Risk Assessments	H	<p>The Assistant Director of Property should ensure that a review is undertaken to identify cases where recommended actions from FRA's have not been implemented. A programme of work should be developed to:</p> <ul style="list-style-type: none"> • Identify the most urgent/highest priority outstanding actions. • Schedule work and activity to implement the outstanding actions based on priority ratings. • Obtain evidence in any cases where it is considered the action has been implemented e.g. the required certification. <p>All outstanding actions from this review should be implemented as a matter of significant priority to mitigate the level of risk as early as possible.</p>	31/03/2023	<p>The Assistant Director informed IA that this action had been completed and a programme of action for 2023/24 is in process of being completed.</p> <p>It should be noted that Internal Audit is not able to sign off this action as complete until evidence of this is provided to and reviewed by IA.</p> <p>Revised target date: 30 May 2023</p>
Healthy Child Programme	M	The Authority should seek to extend the period under which they are permitted to challenge the achievement of incentive payment criteria in the current Section 75 Agreement to at least 30 days	31/12/2022	The service confirmed an extension has been agreed between Provider and Commissioner and will be amended in the s75 variation. Within this, an amendment is also being made to increase the time for the Provider to respond to any challenge to 30 days. The variation is currently sat with Legal and a

				<p>new target date has been set to 31/05/2023 to allow completion of work by Legal colleagues.</p> <p>Revised target date: 31/05/2023</p>
Healthy Child Programme	M	<p>The Delegation & 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 & 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 & 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>Once the s75 paperwork has been completed (see action above) the service will liaise with Legal to update the Delegation & Partnering agreement to reflect the changes to the s75 agreement and to also adjust the wording around financial contributions.</p> <p>Revised target date: 31/07/2023</p>
Healthy Child Programme	H	<p>The Authority should seek to vary the Section 75 Agreement to remove the requirement that underspends are ring-fenced for use in the HCP.</p>	31/12/2022	<p>Service confirmed this has been agreed between Provider and Commissioner and will be amended in the s75 variation, which is currently sat with Legal. New target date set for 31/05/2023 to allow for Legal colleagues to complete.</p> <p>New Target Date: 31/05/2023</p>
Insurance Fund	M	<p>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</p>	31/12/2022	<p>Head of Insurance advised workings of the revised document are in progress, although service pressures</p>

		operational processes which target management resource accordingly. This could also include: current reporting review processes, betterment circumstances.		<p>due to a significant uptick in claims receipts in Q4 of 22/23 have caused a delay.</p> <p>Revised target date: 30 November 2023</p>
Insurance Fund	M	<p>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 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.</p>	01/01/2023	<p>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 document is with S151 for consideration and feedback.</p> <p>Revised target date: 30 September 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 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"> • The number of credit only accounts • The value of transactions on credit only accounts 	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>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>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>

		<ul style="list-style-type: none"> The volume of transactions on credit only accounts Narrative on any issues and action taken in relation to clearing transactions from credit only accounts. 		Revised target date: 30 September 2023
AR Income 21/22	M	<p>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 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>	31/12/2022	<p>Draft process has been developed in respect of how the fortuitous income code will be operated.</p> <p>Paper needs to be reviewed / approved with the S151 officers across each Partner organisation to obtain approval.</p> <p>Revised Target date of Q3 23/24, as the process is likely to be impacted by changes delivered as part of the IMS project implementing a new income system, which will be delivered for each Partner during the first three quarters of 23/24.</p> <p>Revised target date: 30 September 2023</p>
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"> Updated information on money laundering laws. Examples of the type of higher-risk transactions that staff might see in a CCC context. Case studies with more of a public sector focus. Reporting Procedure. Customer Due Diligence process. <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>Internal Audit are in the process of creating bespoke money laundering training so it can be targeted to specific officers who are at more risk of coming into contact with money laundering. The work is underway and progressing.</p> <p>Revised target date 31 July 2023</p>
DR 21/22	M	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	31/03/2023	Aged debts are reported as part of the monthly reporting pack which is distributed and discussed at Service Review meetings.

		<p>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"> • Identifying any aged debts where no manual recovery activity has been undertaken. • Identifying any aged debts where no manual recovery activity has been undertaken for a significant period. • Determining whether action from the service who raised the invoice is required • Determining What recovery activity should be undertaken • Whether the debt is considered unrecoverable and should be written off <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>		<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 with historic debts with the switch to statement style reminders, as well as through a one-off exercise that looked at low value aged debts against dormant accounts.</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. 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>
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</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&S tasks and will be complete by the revised deadline.</p> <p>Revised target date: 30 June 2023</p>

		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.		
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Summary of Outstanding Recommendations – over 3 months

Audit	Risk level	Summary of Recommendation	Target Date	Status
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 & 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 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</p>

				<p>piece of work has already taken place between CCS and Huntingdonshire District Council to negotiate a reduction in rent costs for the Oak Tree Centre, which is by far 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: TBC</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 & 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 presented to Audit & Accounts Committee in May 2023 as part of the standard reporting on consultancy and agency spend.</p> <p>Revised target date: 26/05/2023</p>
Fees and Charges	H	Following the update of the policy and guidance, a communication strategy should be developed which raises awareness and embeds the policy and best practice guidance across the organisation.	30/06/2022	<p>Head of Finance confirmed that now that the business plan has been agreed and set, the fees & charges policy will be communicated out to budget managers as part of the monthly budget manager emails, and any guidance that is produced alongside business planning processes. The policy will be revamped ahead of 2024-25 now it is a Finance responsibility.</p> <p>Revised target date: Internal Audit will engage with Finance in June 2023 to confirm policy is communicated in monthly budget manager emails.</p>

Dol Employees	- H	<p>The Council should establish a single process for staff to declare financial and non-financial interests with one form that incorporates a section for Related Parties as well as any non-financial interests. The administrative principals within the Related Parties process should be used as a foundation as an established list of key officers incorporating additional employees with a key role. Any non-financial interests should be passed to the HR team for inclusion on the corporate record. The following points should also be embedded as part of the new process to ensure a good control environment is created:</p> <p>The rules within the policy should identify:</p> <ul style="list-style-type: none"> key officers who must complete a declaration on a regular basis (even if this is a nil return); what to do when changes occur from first declaring an interest; requirements for employees to pro-actively declare an interest to the officer(s) they are dealing with if their company or organisation is transacting business with a different service within the Council; rules regarding declaring interests where employees on decision making boards/groups may have an interest and are also involved in a decision-making process. The Declarations of Interest form should include the ability for the form to be returned by email and the Code of Conduct should include a link to the Declaration of Interest form. 	31/03/2023	<p>Service stated that following further investigation it became apparent that the two processes do not lend themselves to an integrated approach therefore colleagues from Corporate Finance and HR have been working together to set out and map how the related parties declarations process and the code of conduct process will be closely aligned – this shows when information is shared, by whom and what action is taken if the cross checking undertaken identifies any inconsistencies in the information that has been declared. The Audit Team will now review the new process to assess whether this provides sufficient assurance to address the risks identified in the original audit.</p> <p>The Code of Conduct Declaration form is now able to be submitted electronically in accordance with this recommendation (The Declarations of Interest form should include the ability for the form to be returned by email and the Code of Conduct should include a link to the Declaration of Interest form). This is an interim measure until the service launch the declarations e-form which requires some further work from colleagues in IT before it is ready to be used.</p> <p>Revised target date: 31/05/2023</p>
Overall Schools Report	M	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.	30/09/2022	Internal Audit has been liaising with the Schools Finance Team and has produced a series of draft model procedure documents that will be shared with schools. These model policies cover separation of duties and approval in purchasing and payroll, and scrutiny and review of specific payroll reports. These

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 as the Headteacher)</p>	30/09/2022	<p>model procedures have now been approved by the Schools Finance Team and published.</p> <p>The Schools Finance Team plan to revise CCC Regulations for Schools before sending out for the 2023/24 academic year. This will incorporate the recommendations and also changes to the new financial system.</p> <p>Revised target date: 30 June 2023</p>
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	
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 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	01/04/2022	<p>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 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.</p>

		arrangements for any direct payments for education, health and social care.		<p>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	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. 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.	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 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</p>

				<p>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: Internal Audit will liaise with the service at the end of May regarding interim measures that may be put in place to mitigate the risk.</p>
Soham Library Preschool	M	<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>The service are considering whether this will be possible or whether there could be an alternative way of calculating and recognising the subsidy provided by Less Than Best arrangements. This is being pursued with Finance.</p> <p>Revised target date: 30th June 2023</p>
This Land	M	<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>The external solicitors Freeths have completed a review of This Land's articles of association and the shareholder agreement, concluding that the constitutional documents largely meet the relevant sector guidance, however they have recommended clarification of the how the shareholder will exercise its role. This includes that the observer rights the shareholder has at board meetings are confirmed in the governing document.</p> <p>The arrangements for reporting to Committee, submission of the annual business plan and financing the company are now established and the company also provides an annual statement on internal control. These arrangements will be codified, alongside implementing the recommendation from Freeths, in an update to the shareholder agreement. This is being done in tandem with the induction of newly appointed non-executive directors and company secretary at This</p>

				<p>Land.</p> <p>Revised target date: 15 June 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'.</p> <p>Revised target date: Audit report expected to be issued in June 2023</p>
General Ledger	M	Urgent action is taken in conjunction with the Payroll and HR Transactions Manager to address the weaknesses in the quality and accuracy of payroll control accounts.	30/09/2021	<p>This action continues to be progressed by the Payroll Team in liaison with Corporate Finance. Aged items are being cleared and there is an action plan in place to address specific issues.</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>
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 recently transferred to a different officer: the recently appointed Service Director of Policy and Communities.</p> <p>As the Service Director of Policy and Communities has not been in post for long Internal Audit understand that further time may be needed for the Service</p>

				<p>Director of Policy and Communities to implement this recommendation.</p> <p>Revised target date Internal Audit will liaise with the service at the start of June 2023 for a progress update.</p>
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