

ANNEX B *Summary of Outstanding Recommendations*

(Recommendation status as at 31.12.2023).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<i>Essential Recommendations overdue - over 3 months</i>				
There are no 'essential' recommendations overdue by under 3 months.				
<i>Essential Recommendations overdue - under 3 months</i>				
There are no 'essential' recommendations overdue by under 3 months.				
<i>High Recommendations overdue - over 3 months</i>				
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	The Director of Public Health has confirmed that these actions are on track and will be completed by the revised target date, pending the rollout of new open-book contract management training. Revised target date: 30 th April 2024
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.	31/03/2023	The Director of Public Health has confirmed that these actions are on track and will be completed by the revised target date, pending the rollout of new open-book contract management training. Revised target date: 30 th April 2024

		<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>		
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.</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 a review 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>
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 & Procurement</p>	30/04/2023	<p>The Head of Financial Operations has confirmed that the draft Direct Payments Fraud and Misuse Policy is in the process of being reviewed, with feedback being provided</p>

		<p>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>		<p>to clarify the policy or strengthen associated documents such as Direct Payment Agreement templates.</p> <p>After this, the policy will be recirculated through the Practice, Governance and Standards Board. It will then be run past Safeguarding for them to check it is compliant with all relevant requirements, before seeking the final approval at Executive Director for Adults, Health and Commissioning (DASS) and S151 Level.</p> <p>Revised target date: 01 February 2024</p>
Government Procurement cards (GPC)	H	<p>Clear guidance to schools on GPC use should be developed. This should include clear guidelines regarding prohibited categories of expenditure and requirements to review and approve spend. This could be the same as the CCC standard GPC guidance document, or a separate document if it is believed this is required to suit school's needs. Once agreed, a copy should be circulated to all maintained schools and should be shared when schools apply for new GPC or to change a cardholder/approver</p>	01/08/2023	<p>The service has confirmed the GPC Team are working on developing guidance for schools regarding the use of school GPC cards.</p> <p>Revised target date: 31 March 2024</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"> • 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. • 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. • 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 	30/06/2023	<p>Internal Audit has seen a copy of the draft Freedom Of Information Publication Scheme & Local Government Transparency Code Policy.</p> <p>The policies have been reviewed but need to go to the new Information Management Board for final review and approval, when the Board has been set up.</p> <p>In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in March 2024.</p> <p>Revised target date: 31 March 2024</p>

		<p>establish whether there are ongoing issues with timeliness of publication and to identify the root cause.</p> <ul style="list-style-type: none"> Processes to ensure that personal information is redacted appropriately. 		
Transparency Code	H	<p>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 identifying, in a written document (such as the Information Management Strategy referenced at Recommendation 1):</p> <ul style="list-style-type: none"> 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. 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. 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. 	30/06/2023	<p>Internal Audit has seen a copy of the draft Freedom Of Information Publication Scheme & Local Government Transparency Code Policy.</p> <p>The policies have been reviewed but need to go to the new Information Management Board for final review and approval, when the Board has been set up.</p> <p>In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in March 2024.</p> <p>Revised target date: 31 March 2024</p>
VAT	H	<p>The VAT team should ensure that reconciliations of purchase VAT are undertaken on a monthly basis and include a detailed review of differences highlighted between the General Ledger and the Making Tax Digital report totals.</p>	31/07/2023	<p>The service has confirmed that this now takes place in practice.</p> <p>Detailed process will be incorporated into the VAT procedures. These have been drafted and are with management for review.</p> <p>Revised target date: TBC</p>

		This requirement and detailed process should be incorporated into the VAT procedures recommended at recommendation 1 above.		
VAT	H	<p>The VAT team should establish and document a procedure to ensure the HMRC regulations on the Partial Exemption rule to local authorities are complied with. This should include regular monitoring to provide in year assurance or to identify where it is likely that the partial exemption limit may be exceeded. This would also support timely completion of the full year calculation as potential issues will have been identified during the year.</p> <p>The VAT team should ensure the procedure requires officers to notify the S151 if it is identified that the partial exemption limit may be breached.</p> <p>The Partial Exemption calculations should be reviewed and reported to the Deputy 151 Officer as a matter of priority.</p>	31/07/2023	<p>The Service have confirmed that partial exemption limit calculations are now included as part of the monthly VAT return process and that results of the calculation are shared with the Head of Finance.</p> <p>Detailed process will be incorporated into the VAT procedures. These have been drafted and are with management for review.</p> <p>Revised target date: TBC</p>
Fostering Payments (In-House)	H	<p>Any outstanding debts from the prior financial year (1 year old or more) should be shared with the Debt Recovery service for formal debt recovery via the corporate debt policy once service recovery has been exhausted, or debts should be formally written off in line with corporate procedure. Every effort should be made to confirm contact details of carers at every point of contact. Case workers should routinely check contact details are up to date to prevent risk that council cannot pursue debts. Monies owed should be calculated at a full cost recovery basis and noted on the tracker to ensure the council is recovering full cost.</p>	01/09/2023	<p>The service has advised that debts over a year old have been dealt with. There is a tracker to record overpayments and the action that is being taken to monitor/recover debts. The number of current outstanding debts for this year is low – approximately 5, totalling less than £1000 – and we have put into place processes for recording and recovering debts, leaving an audit trail of actions that have been taken.</p> <p>Revised target date: 31st March 2024</p>

Fostering Payments (External)	H	<p>The service should aim to accelerate timescales for onboarding thus creating a wider scope of providers on the DPS to reduce the need for spot placements. Procurement and Commissioning should review the frequency of the onboarding process and investigate whether the 6-monthly evaluation rounds could be completed on a more frequent basis to increase DPS provider base. Periods at which onboarding occurs should be formalised and frequent.</p>	30/09/2023	<p>The Head of Commissioning confirmed that this will form part of discussions through the newly formed Sufficiency Board, and regular discussion with Commissioning Managers and the HoS Childrens Commissioning with Procurement Colleagues about the frequency of the reopening of the DPS which was recently extended from April 24 to March 26. Quarterly provider forums due are due to take place for all 4 LOTs aligned in the DPS from April 24 where we will be encouraging our spot provider market to join the DPS and drive / shape market sustainability in Cambridgeshire.</p> <p>Revised target date: 30th April 2024</p>
VAT	H	<p>The VAT team should develop documented procedures to give clear guidance on VAT requirements and processes. These procedures should include and clearly explain:</p> <ul style="list-style-type: none"> • Roles and responsibilities of officers • VAT reporting requirements • The detailed steps to be undertaken using the monthly VAT return working spreadsheet • Timescales and deadlines for key tasks • Details of how VAT returns and supporting reconciliations should be undertaken and reviewed/signed off. <p>In developing these procedures the VAT Team should review current processes to determine:</p> <ul style="list-style-type: none"> • the purpose and necessity of the tasks in each of the 25 worksheets, including removal of duplication. • What each VAT report currently run details, is used for, and whether they are all necessary. 	30/09/2023	<p>Procedure notes have been drafted and are with managers for review. Review and approval of these procedures has been delayed, as the relevant managers are focussing on the closedown of the 2022/23 accounts.</p> <p>Revised target date: 28th February 2024</p>

VAT	H	<p>Corporate Finance should educate the budget managers on the importance of coding VAT to its correct cost centre and make sure that budget managers follow the guidance, re-allocating the associated VAT amount while they re-allocate/journal the net expenditure from the suspense cost centre.</p> <p>Corporate Finance should regularly check the suspense cost centre to ensure the VAT amounts left there won't cause the council to breach 5% PE limits.</p>	30/09/2023	<p>The service is reviewing communication options to target finance admin staff as well as budget managers, and are looking into VAT training and whether funding can be identified for this.</p> <p>The Service has reported that VAT on suspense accounts is regularly reviewed and very rarely is an issue, but monthly VAT adjustment journals will be implemented to clear any such items on a regular basis.</p> <p>Revised target date: 28th February 2024</p>
<i>High Recommendations overdue - under 3 months</i>				
Fostering Payments (In-House)	H	<p>Reconciliations should be expanded to include a tracker for all CCC Young People with a Peterborough City Council (PCC) carer. CCC should be made aware of the amount of weekly expenditure for these payments and reconcile quarterly as the recharge process commences, and before it is finalised. This would reduce the risk that CCC are paying above the actual agreed weekly expenditure for these placements. There is concern, given that we have little detail on CCC young people in PCC care (including the level of the carers they are with) that CCC could be being overcharged by this authority. To help reduce the budget gap going forward, the service could explore the volume of CCC YP in PCC care and compare this to the number of PCC YP in CCC care to consider whether it may be worthwhile</p>	01/10/2023	<p>The Head of Commissioning confirmed that this will form part of discussions through the newly formed Sufficiency Board, and regular discussion with Commissioning Managers and the HoS Childrens Commissioning with Procurement Colleagues about the frequency of the reopening of the DPS which was recently extended from April 24 to March 26. These discussions are due to take place from April 2024.</p> <p>No updated revised target date, which is currently set at 31st January, was provided by the service.</p> <p>Revised target date: 31 January 2024</p>
<i>Medium Recommendations overdue - over 3 months</i>				

General Ledger 20/21	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. The Strategic Finance Manager confirmed that system changes have been implemented that have resolved the root cause issue in relation to two control accounts. Latest analysis shows a significant reduction in aged items.</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 be undertaking a payroll audit to be completed in Q4. This will include a review of control account reconciliations and clearance of unreconciled items. Internal Audit will provide a further update as part of our next progress report.</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 the Education Health and Care Plan 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.	01/04/2022	<p>A new Personal Budgets policy has been produced to address this recommendation. It has gone to Comms for publication, so this recommendation should be closed by the next committee cycle once the policy has been published.</p> <p>No revised target date was provided by the service.</p> <p>Revised target date: TBC</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 Education, Health and Care Plan (EHCP) after an	01/09/2022	A full training packing with qualifications has been rolled out for staff and we have provided guidance to schools on the EHCP process. However with the implementation of a new case management system, changed processes and a new system of banding to identify needs, this package will

			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.		need refreshing in light of changes and this will be complete in 2025. Revised target date: 31 January 2025.
Overall Report	Schools	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	The service has advised that this recommendation will be actioned through the new Scheme for Financing Schools. No revised target date provided. Revised target date: TBC
Overall Report	Schools	M	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. 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)	30/09/2022	
Overall Report	Schools	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	
Overall school audits 22-23	M	In conjunction with Recommendation 1, the Director of Education and/or Schools' Finance Team should write to all schools to explain that whilst schools do not use ERP Gold, they should follow the key purchasing controls of having an order form raised, approved by a separate approver, and a goods receipting process should be undertaken and evidenced before payment.	31/07/2023	The service has advised that this recommendation will be actioned through the new Scheme for Financing Schools. No revised target date provided. Revised target date: TBC
Overall school audits 22-23	M	In conjunction with Recommendation 1, the Director of Education and/or Schools' Finance Team should write to all schools to clarify that PTA and school bank accounts should be kept entirely separate. In conjunction with Recommendation 4 below, this information should be included in consolidated financial guidance for schools	31/07/2023	
Overall school audits 22-23	M	The School Finance Team should consolidate existing CCC regulations for schools into a single document. This should include key controls for making purchases without the use of ERP Gold, which formerly existed in the Financial Regulations for Schools.	31/07/2023	
Overall school audits 22-23	M	The School Finance Team should amend existing CCC regulations for schools to clearly specify areas where schools need to ratify their own internal policies in addition to the CCC regulations for schools.	31/07/2023	
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	The Partnership Governance Advice & Guidance document has been reviewed by the Assistant Director Policy, Insight and Programmes. It will be reviewed by the Executive Director for Strategy and Partnerships in February for

				<p>comment prior to scheduling at the Corporate Leadership Team for sign off.</p> <p>Revised target date: 31 March 2024</p>
Accounts Receivable 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 S151 officers.</p>	31/12/2022	<p>This action was delayed due to the Income Management System (IMS) project implementing a new income system – in part as 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 had to be reviewed / approved with the S151 officers across each Partner organisation to obtain approval.</p> <p>The CCC process and document has been agreed and Finance codes provided. Operation will start during January 2024 due to resource constraints within Income Processing due to dual (ERP and IMS) system testing.</p> <p>Revised target date: 31 January 2024</p>
Accounts Receivable 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>	31/12/2022	<p>The Service has confirmed that the policy has been drafted and reviewed by the Head of Finance. The document has been updated from the feedback and is being sent for final sign off. A code has been agreed to write back credits.</p> <p>Credit only accounts are reviewed as part of BAU, and they are working with ASC finance to review aged items. Its will be reported in Service Review meetings. However to reduce the number of credit accounts it is recommended</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 • The volume of transactions on credit only accounts • Narrative on any issues and action taken in relation to clearing transactions from credit only accounts. 		<p>that standing orders should where possible be replaced by direct debits as we are unable to stop a SO once a customer is not receiving care.</p> <p>Sundry credit accounts are also being reviewed as part of BAU.</p> <p>Revised target date: 28 February 2024</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 operational processes which target management resource accordingly. This could also include: current reporting review processes, betterment circumstances.</p>	31/12/2022	<p>The Interim Head of Insurance advised that amendments to the 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>Moreover, the service is about to migrate away from the existing FMX system to a new piece of software in the very short term and this will likely result in some changes to procedures and consequently the supporting manuals. Accordingly the Claims Handling Manual will be more thoroughly reviewed and amended to take into account changes in processes in relation to the new system.</p> <p>Revised target date: 31 March 2024</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</p>	31/01/2023	<p>The interim 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</p>

		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>initial framework for the 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.</p> <p>However, the service is about to migrate away from the existing FMX system to a new piece of software in the very short term and this may result in some changes to the Strategy. Accordingly, the Strategy rollout will be delayed so that it can incorporate any potential changes to select the new system.</p> <p>Revised target date: 31 March 2024</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 an 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&S tasks and is linked to the work on compiling a verified list of properties.</p> <p>Revised target date: 31 March 2024</p>
Government Procurement cards (GPC)	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	01/06/2023	The current process has been reviewed, with the goal to transfer all off-system processes onto ERP, to allow workflow approval, audit trails, improved reporting, and automated ERP alert emails. New guidance will be put in place when the new process is implemented.

		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.		The update above is the most recent provided. A further update has not been provided yet in this reporting cycle. Revised target date: 31 March 2024
Government Procurement cards (GPC)	M	Conditions and exemptions for spend (usually purchases on behalf of service users) within prohibited categories should be clearly specified in the CCC FAQ document	01/07/2023	Reports have now been produced and a meeting is being arranged with Finance to confirm which categories should be prohibited. The update above is the most recent provided. A further update has not been provided yet in this reporting cycle. Revised target date: TBC
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. 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.	01/06/2023	The service has confirmed that Programme Management Office gating meetings now include as the first agenda point, a statement regarding conflict of interest. A new project management framework is in development, and the ambition is to have this published on Camweb in early 2024. The service confirmed that a procedure has been established for recording and escalating conflicts of interest, which will be published in the new Programme and Project Management Framework. Revised target date: 28 th February 2024
Income Processing 22/23	M	The Business Systems Team should ensure that the discrepancy in the CCC ZAR10 control account reconciliation is resolved. Once completed the details of the issue and resolution should be reported to the CCC Head of Finance.	31/07/2023	Business Systems working with Accounts Payables Colleagues to clear the low value discrepancy, relating to one transaction of £354.25. this is awaiting confirmation from the Close-Down Accountant before the transaction can be cleared. Revised target date TBC

FOI and SARS	M	The Information Governance Team should review all policies and procedures on both Camweb and the Council's external website.	31/07/2023	<p>The policies have been reviewed but need to go to the new Information Management Board when set up.</p> <p>In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in March 2024.</p> <p>Revised target date 31 March 2024</p>
Fostering Payments (In-House)	M	The service should undertake a review of its success to date in using IFA 'top up' fees to recruit and retain in-house foster carers and consider whether a higher level of payment should be rolled out across the board to attract and retain more in-house carers. If payment of higher fees significantly improves the availability of in-house placements, the additional cost of the 'top up' fees may be offset by the reduction in the need for external placements. This should be fully explored by the service.	01/08/2023	<p>From February 2024 the CiC Commissioning Manager will spot check fostering placements on a monthly to ensure compliance, with results included in the ART Dashboard. The service has advised that the fostering service is currently undergoing a transformation project, which includes reviewing the issue of payments to foster carers as outlined in the recommendation. Target date revised to end of March.</p> <p>Revised target date: 31 March 2024</p>
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	<p>The policies have been reviewed but need to go to the new Information Management Board for final review and approval.</p> <p>In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in March 2024.</p> <p>Revised target date: 31 March 2024</p>
Transparency Code	M	The process that the Information Governance Team undertakes for correcting published data which is subsequently identified as inaccurate is not documented.	30/06/2023	<p>The policies have been reviewed but need to go to the new Information Management Board for final review and approval, when the Board has been set up.</p>

			The process that the Information Governance Team undertakes for correcting wrongly published data should be documented so it is consistent.		In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in March 2024 happen until the new year. Revised target date: 31 March 2024
Accuracy Coding	of	M	All product codes that reference 'health' should be reviewed to provide clarity over which code should be used for transactions that relate to the NHS or other health authorities. Consideration should be given to streamlining product codes. A large amount of Council money contributes to NHS services, evident in 3 sample transactions amounting to over £1m, so it is important the expenditure is coded correctly to not overstate the expenditure on professional fees and hired services.	01/09/2023	Code changes have not yet been agreed by partner LAs and they cannot be changed in ERP Gold only for CCC. Further meetings are required. Revised target date: 28 th February 2024
Accuracy Coding	of	M	Product codes and product code descriptions should be reviewed to rationalise/remove duplicates and conflicts. to provide greater clarity and help mitigate the risk of miscoding on the GL. This review should cover the following: <ul style="list-style-type: none"> • The 'grants to voluntary bodies' account code could be removed and replaced with the pre-existing 'grants' account code which already has two product codes: 'charitable' and 'non-charitable'. Any expenditure related to charities will then all be coded to one product code and account code, rather than split across two different account codes. • The 'grants and support for other service users' product codes could be amended to include the description 'direct to service user' to ensure it is 	01/09/2023	Code changes have not yet been agreed by partner LAs and they cannot be changed in ERP Gold only for CCC. Further meetings are required. Revised target date: 28 th February 2024

		<p>completely clear to an officer the account code should only include payments made directly to service users.</p> <ul style="list-style-type: none"> • The 'joint partnership funding' product and account code could be renamed to 'contributions to joint partnerships', 'to make it clear to officers the account code should only be used when the payment is a contribution and is not fully incurred by CCC. • Product code descriptions should be reviewed to ensure there are no duplicate descriptions. 		
Accounts Payable 22-23	M	<p>The current process for manual spreadsheet uploads should be reviewed to ensure that only budget holders can approve manual uploads, that they can only approve upload payments against their own budget, and that they cannot approve individual payments in excess of their agreed limit in line with each Council's scheme of financial management.</p> <p>If the process is to remain it should be agreed with S151 Officers at each Council.</p>	30/09/2023	<p>Due to spreadsheets containing multiple cost centres in some scenarios ERP cannot be used as an approval process. The spreadsheet process does not lend itself to individual budget manager approval. AP will produce a document that outlines the process and will look to agree Section 151 approval and approval limits.</p> <p>Due to the change freeze in ERP Gold no further action has been taken.</p> <p>Revised target date: 31 March 2024</p>
Accounts Payable 22-23	M	<p>The Head of Financial Operations should consider whether verification checks should be introduced in relation to bank account changes where the supplier on ERP Gold is an individual rather than an organisation. Internal Audit recommend the following controls are considered for implementation:</p> <ul style="list-style-type: none"> • When an ERP supplier amend form is submitted by an officer (e.g. a social Worker) they should certify that they have confirmed the change as legitimate with the supplier (i.e. the customer/foster carer). • A copy of the suppliers identification must be provided with the ERP supplier amend form. 	30/09/2023	<p>A demonstration was held by Spotlight on the 31 October who have a Bank Verification Tool, which also has the ability to check individual bank accounts during the verification process. This is run by the Cabinet Office who have provided us with 1,000 credits to pilot the solution and perform a time and motion study to understand any resource impact on including individuals to the verification process. We are still working with Spotlight as to date it is not ready to implement. We will continue to work with the supplier during Q4, and if the solution isn't viable we will look to write to the 151s regarding the risk of not verifying individuals. Verifying individuals through the current process is not possible as there are no means</p>

		If it is considered by the Head of Finance Operations that any such controls are disproportionate or may have an adverse impact on the efficiency of operations, the current arrangements for bank detail changes in relation to non-commercial suppliers who are individuals should be endorsed by the S151 Officer at each client council to ensure they are prepared to accept the increased risk of bank mandate fraud/financial abuse.		of 100% assurance in terms of ensuring the person is not fraudulent. Revised target date: 31 March 2024
Direct Payments Consolidated Report	M	The Internal Audit team will conduct a full audit review of Direct Payments to identify any control weaknesses not picked up in this consolidated report.	30/09/2023	This remains in the Audit Plan and is currently scheduled to take place in Q2 2024/25. The timing of this audit has been delayed by the need to reprioritise the Audit Plan to the areas of highest risk following significant resource pressures within the team. Revised target date: Audit to commence July 2024.
Direct Payments Consolidated Report	M	Internal Audit will conduct a review of the Council's arrangements with its current and former Direct Payments Support Services (DPSS) to understand the level of contractual responsibility placed on these organisations to identify and flag any excessive or unusual expenditure, arrangements for service users when the contracted DPSS changes, and to consider whether the current contractual terms are sufficient to enable the Council to place reliance on DPSS to report overspending and/or misuse of Direct Payments or whether these should be strengthened.	30/09/2023	This will be covered as part of the Direct Payments Audit scheduled for Q2 2024/25. Revised target date: Audit to commence July 2024.
Direct Payments Consolidated Report	M	The Council's Direct Payment Agreement should be amended to require Council approval for all arrangements where close family are paid as Personal Assistants via a Direct Payment, regardless of whether	30/09/2023	Internal Audit met with the action owner on 16th January 2024, who confirmed that the new agreement wording is on track to be formally adopted by the revised target date.

		they live in the same household, and to specify that the Council may ask for the return of any money paid to family members without prior approval. Payments to family members should only be made where this has been written into the service user's Care & Support Plan and signed off accordingly.		Revised target date: 01 February 2024
Direct Payments Consolidated Report	M	Social care procedures should be updated to specify that when individuals with a Direct Payment are reassessed and a new Care & Support Plan drawn up, they should also be issued with the current version of the Direct Payment Agreement/Authorised Person Agreement alongside the Care & Support Plan and requested to return a signed copy.	30/09/2023	Internal Audit met with the action owner on 16th January 2024, who confirmed that the new policy is on track to be formally adopted by the revised target date. Revised target date: 01 February 2024
Direct Payments Consolidated Report	M	Direct Payments Monitoring Officers procedures should be updated to include a check of whether there is a signed and up to date (within the last 3 years) Direct Payment Agreement (DPA)/Authorised Person Agreement on file when conducting their annual account	30/09/2023	Internal Audit met with the action owner on 16th January 2024, who confirmed that the new policy is on track to be formally adopted by the revised target date. Revised target date: 01 February 2024
Debt Recovery 22/23	M	The use of debt collection agencies should be reintroduced, for both automated referrals in line with the collections policy and manual referrals by recovery officers on a case by case basis. Consideration should be given to amending procedures to refer further categories of debt not currently included in the collections policy. This could include aged debts and/or debts that have not been subject to recovery activity for a significant period of time. If referrals to the collection agency are not going to be	30/09/2023	It is acknowledged that the Income policy does mention all debts under £500 and over 90 days (excluding Adult Social Care) should be referred to a Debt Collection Agent. In order to achieve this however in an efficient way requires some configuration within ERP Gold, and due to a number of significant system projects during 22/23 & 23/24 there has not been resource available to progress at this time. It should also be noted that 99% of 22/23 sundry debt has

		reintroduced, this decision should be ratified by the S151 Officer.		<p>been secured and therefore resources are being directed towards increasing ASC debt. As part of the Deep Dive into ASC Debt we will work with ASC to see whether External DCAs could be utilised for some ASC debts.</p> <p>The policy has been amended to reflect the use of DCAs on a case by case basis, rather an automatic referral for certain debt types. The draft has been circulated to Internal Audit for review.</p> <p>Revised target date: 31 January 2024</p>
Debt Recovery 22/23	M	The Head of Finance Operations should decide if procedures should be amended to reflect the current practice and detail the approval time-out procedure, or whether to amend the system workflow in ERP for write-offs to ensure that budget holder approval must be given before write-offs are progressed. In conjunction with Recommendation 5, the procedure could vary for different values of write-offs.	30/09/2023	<p>The Inbuilt system process is functioning as intended with write-offs being sent to approved budget holders using the ERP workflow process, before approval is obtained from S151 or delegated officer.</p> <p>It is recognised however that although the process is operating as designed that in some areas there may be a need for greater compliance with budget holders to approve their write-offs within the system workflow.</p> <p>A new process for Write Offs has been scoped and agreed in principle with Senior Finance officers in each Partner. However due to resource constraints in Business Systems and the change freeze, this cannot be implemented until the new Financial Year</p> <p>Revised target date: 30 June 2024</p>
Fostering Payments (In-House)	M	To avoid the need for complicated payment suspensions and delays in record updating, fostering finance management should be given access to edit payments within ContrOCC on notification of an error or change. There appears no need for this to be	01/09/2023	<p>The service has advised that this recommendation has been implemented. Internal Audit is liaising with the service to obtain evidence of this to facilitate closure.</p> <p>Revised target date: 31 March 2024</p>

		completed by IT, especially as they do not request any evidence of the change to verify any change request. Likewise, for SOC 408 changes, provided the change has been approved and this is verified by the finance team on receipt of the 408 notification the responsibility to update payment records could be shared by the finance, ART and Duty teams.		
Fostering Payments (In-House)	M	The service should expand internal and external guidance for the outstanding elements that have not been addressed by the external Foster Handbook and Independent Fostering Agency (IFA) transfer guidance. These outstanding elements include allowances for children entering higher education and confirming allowances for pocket money/savings and respite placements, as these currently are quoted within the Handbook guidance as 'under review'.	01/09/2023	<p>The Service Manager confirmed that the current handbook has been updated to include allowance information about pocket money and savings, as well as respite placements. Allowances for children entering higher education is yet to be resolved. The service is looking to set up a system whereby children's allowance is paid directly into their bank account. This is the same update provided for the last committee cycle, but the service is still working towards an end of March revised target date.</p> <p>Revised target date: 31st March 2024</p>
ICT Change Management	M	ITDS staff should investigate how the Hornbill system can be configured such that extracted lists of changes (e.g. in the Request List screen) include columns to specify the change type and whether changes have been approved, rejected, or neither. These functionalities should then be introduced.	30/09/2023	<p>The service confirmed that this has been requested but is yet to be actioned as it requires Hornbill themselves to implement. No change since last update but responsible officer confirmed that implementation is still on track for the revised target date.</p> <p>Revised target date: 28 February 2024</p>
ICT Change Management	M	In conjunction with Recommendation 1 of this report, the details regarding the priority levels included in RFCs should be clarified in written procedures to add value to existing reporting. This should include what differentiates low and high priority changes, who decides on that classification for each change, and what	30/09/2023	<p>Documentation has been updated and Recommendation 1 closed, but this element has not been incorporated and so Internal Audit is liaising with the service in regard to this recommendation. Internal Audit met with the service on 22nd November, and the Change Manager confirmed that they will look to incorporate definitions of low and</p>

		the workflow implications are. If these classifications are meaningless, they should be removed from Request for Change forms.		high value changes into written policies and procedures. No change since last update but responsible officer confirmed that implementation is still on track for the revised target date. Revised target date: 28 February 2024
ICT Change Management	M	All Change Advisory Board meetings should be minuted to evidence who has been involved in discussions and decision-making, and what decisions have been made. This will serve to provide supporting evidence in the event of retrospective review, for actions made in Hornbill on behalf of other users or actions based on Change Advisory Board decisions.	30/09/2023	Internal Audit met with the service on 22nd Nov, who confirmed that CAB meeting decisions related to changes are now recorded directly in the change request wherever possible. Where this is not possible, a decisions and discussions form has been created to record them, but this will be rarely used as most decisions relate to specific changes. Internal Audit has requested evidence of a CAB decision being recorded in change request in order to close the change. Revised target date: 28 February 2024
ICT Change Management	M	ITDS staff should create a report which can be extracted from Hornbill, that lists changes where more than one approval was provided by the same person. Change Advisory Board should review this on a quarterly basis, to ensure that any changes which were illegitimately pushed-through the approval process do not go unnoticed.	30/09/2023	The service has confirmed that this is not possible with the current configuration of Hornbill, but Internal Audit is liaising with the service to explore whether this configuration is achievable. No change since last update but responsible officer confirmed that implementation is still on track for the revised target date. Revised target date: 28 February 2024
ICT Change Management	M	In conjunction with Recommendation 1, written procedures should be updated to require that when a PIR is undertaken, results of the PIR and especially any reasons for failure or learning opportunities should be recorded in Hornbill. It should also be recorded who undertook the Post-Implementation Review (PIR) and when.	30/09/2023	Documentation has been updated and Recommendation 1 closed, but this element has not been incorporated and so Internal Audit is liaising with the service with regard to this recommendation. IA met with the Change Manager on 22nd Nov, who confirmed that PIR results are recorded in Hornbill. IA has requested evidence of this happening in order to get the change closed, and the service will look to update the documents in line with the recommendation.

				Revised target date: 28 February 2024
ICT Change Management	M	Change Advisory Board members should mark that they have reviewed retrospective changes in the Hornbill system to evidence their review by all Change Advisory Board members before the change is formally closed. This is especially important in the absence of any Change Advisory Board meeting minutes.	30/09/2023	Documentation has been updated but this element has not been incorporated, and so Internal Audit is liaising with the service with regard to this recommendation. Revised target date: 28 February 2023
IT Security 23-24	M	We recommend that, where it doesn't exist already, the Council establishes formalised policy detailing the approach to the security of the network. This should include requirements for network monitoring and use of information outputs from such activities. It is then essential that the Council works to ensure that system configurations are aligned with requirements outlined in policy. The Council should continue to work towards the implementation of a SIEM solution which will help them detect, assess and respond to security threats. Once procured, the Council should work with the third party provider to outline their security requirements and ensure these are built into the configuration of the SIEM solution.	30/09/2023	The service has reported that the network monitoring policy is in place and a SIEM tool has been implemented. Further configuration - to bring in more systems - on the SIEM tool is required. Revised target date: TBC
IT Security 23-24	M	We recommend that the Council defines its requirements with regard to privileged accounts. This should include: <ul style="list-style-type: none"> • Processes and procedures for request and approval. • A role-based matrix highlighting the users/roles for which privileged access would be appropriate. • Review of privileged accounts in line with a least privilege model to evaluate and reduce the volume of 	30/09/2023	Internal Audit has not received an update for this recommendation. Revised target date: TBC

		<p>privileged accounts.</p> <ul style="list-style-type: none"> • Requirements for a minimum number of shared service accounts and increased password changes. • Formalised approval pathways which ensure an appropriate level of approval is sought from an individual other than the requester. • Regular review of privileged access accounts, with disablement of unused/inactive accounts. • Requirements for review and management of tools such as KeePass and LAPS to ensure secure configuration and usage. <p>In conjunction with these requirements, the Council should conduct a review of active privileged accounts. Enterprise and Domain Admin accounts should be reviewed for appropriateness and reduced to a lower number of individuals, applying the principle of least privilege. Consideration should also be given to those accounts which are inactive. IT management, in conjunction with the Information Security Manager should take action to disable or delete these, as appropriate.</p>		
IT Security 23-24	M	<p>We recommend that the Council underpins the Vulnerability Management Policy with procedural documentation which includes:</p> <ul style="list-style-type: none"> • Types of security assessment to be undertaken. • Frequency and schedules for security assessments. • Roles and responsibilities for security assessments. • Actions and procedures to be taken to track, manage, report and rectify issues identified during security assessments. This should include consistent usage of the RAP template to assign relevant actions and owners to vulnerabilities. • Compliance requirements for security assessments (e.g., Public Sector Network compliance requirements). 	30/09/2023	<p>Internal Audit has received procedure and checklist documents from the service in relation to this recommendation. Internal audit will liaise with the service to discuss this and review to establish whether all elements of the recommendation have been fully implemented.</p> <p>Revised target date: TBC</p>

		<p>We recommend that the Council implements an overall RAP or similar tracker which provides oversight of all vulnerabilities being tracked. By consolidating the outstanding results of all assessments, the organisation will be afforded a holistic view of their vulnerabilities. This will be an important tool to provide oversight to management groups and prevent duplication in tracking vulnerabilities identified during multiple assessments.</p> <p>The Council should consider introducing a vulnerability management working group which meets on a regular basis with the remit of monitoring the results of security assessments and carrying out remediation activities. Such a group should report to both the Cyber Security Group and Strategic Cyber Security Board to ensure clear, hierarchical oversight over the organisation's position with regards to their exposure to vulnerabilities.</p>		
VAT	M	Internal Audit suggest the VAT team considering implementing spot checks on ERP Gold transactions to identify cases where VAT has not been recorded in ERP Gold. Such spot-checks may be best focussed on the highest value transactions each month.	30/09/2023	<p>The service has confirmed that these checks are expected to be implemented in the next month. Internal Audit will follow up in early 2024 to ensure the process is implemented.</p> <p>Revised target date: 28th February 2024</p>
<i>Medium Recommendations overdue - under 3 months</i>				
Fostering Payments (In-House)	M	ART should endeavour to ensure that a 408 form is signed for every young person placed. The Fostering service should endeavour to obtain a signed copy of the placement plan (72 hrs) prior to the	01/10/2023	The service has advised that this recommendation has been implemented. Internal Audit has contacted the service to obtain evidence of the recommendation being implemented, to facilitate closure.

		<p>start of any placement. In cases of emergency, where this is unfeasible, they should endeavour to collect this at the earliest opportunity. The Fostering service should undertake a review of all current in-house foster carers to confirm that a signed, up-to-date foster care agreement is on file for them. In cases of existing placements which do not have a signed fostering agreement, corporate parenting should liaise with the foster parents to obtain these. All signed agreements should be documented in a shared folder to ensure any problems can be quickly settled with foster carers.</p> <p>The Fostering service should endeavour to complete 408 notifications to include all information (including weekly placement fees), to confirm changes to placements have been authorised and to increase the likelihood of accurate commitment records and trackers.</p> <p>Ongoing assurances for the above should be provided via regular spot-checking on a sample of files on an intermittent basis as part of a wider quality assurance process. Outcomes of which could be reported within ART dashboard to maintain oversight of compliance performance.</p>		Revised target date: 31 March 2024
IT Security 23-24	M	<p>The Council should ensure that they prioritise, monitor, track and follow up on actions resulting from password reviews in order that significant issues are remediated in a timely and effective manner. The Council should consider forced password changes where account passwords are found to not comply with policy and guidance.</p> <p>We recommend that the Council defines policy and processes around the provision and use of exceptional accounts, such as those for third party use or generic</p>	31/10/2023	<p>The service has reported that a password policy is in place which provides advice on managing passwords. Internal Audit will contact the service to obtain a copy of the policy to assess whether this meets the recommendation.</p> <p>Revised target date: TBC</p>

		accounts. For the latter, the Council should implement working practices to restrict access to only those who require it and track who has been provided with such access.		
VAT	M	<p>The HR Service (as the policy owners) should liaise with the Corporate Comms Team to ensure officers and managers are reminded of the requirement that mileage and expense claims must be supported by VAT receipts.</p> <p>The HR Service should consider undertaking spot checks of mileage and expense claims. It is recognised there may be limited resources to check significant numbers so such checks should focus on the highest value claims.</p>	31/10/2023	<p>The HR Service has confirmed they are liaising with the Payroll Service to explore how such checks can be best undertaken.</p> <p>Revised target date: TBC</p>
Accounts Payable 22-23	M	The Business Systems Team should undertake an investigation, supported as required by AP, to establish why historic open AP transactions from prior periods and years remain open and determine whether these transactions can be cleared.	31/12/2023	<p>The service has confirmed that work is underway. The service has provided the outstanding listing to both the Head of Finance Operations and Payroll, and their technical team is working with both the AP and Payroll teams to resolve it.</p> <p>Revised target date: TBC</p>
Accounts Payable 22-23	M	A review of suppliers in ERP should be undertaken to identify any instances where the same supplier is set up multiple times. Each case should be reviewed to establish if the existence of multiple supplier records in ERP Gold is appropriate and if not, it should be determined which supplier records should be deleted.	31/12/2023	<p>The data has been reviewed and suppliers have been identified to be closed. The AP Manager is to check the proposed supplier accounts closures and then we will look to close in bulk. Due to conflicting priorities and the system change freeze this will be delayed until Q4.</p> <p>Revised target date: 31 March 2024</p>
Accounts Payable 22-23	M	A review of suppliers in ERP should be undertaken to identify any instances where the supplier record on ERP Gold is set up for both commercial and non-commercial	31/12/2023	The data has been reviewed and suppliers have been identified to be closed. The AP Manager is to check the proposed supplier accounts closures and then we will look

		payments. Each case should be reviewed to establish if the existence as both payment types is appropriate and if not, if should be determined which payment type should be disabled.		to close in bulk. Due to conflicting priorities and the system change freeze this will be delayed until Q4. Revised target date: 31 March 2024
Client Funds	M	The service should carry out a full cost analysis of the client funds service. This should include a comprehensive calculation of the direct and indirect costs of the service; the level at which charges would have to be set to cover costs; the level of subsidy the Council is providing per client; a comparison to the costs of private providers of the service; and a clear business case and recommendation on whether the Council should continue to provide this service	31/12/2023	A draft paper is currently being reviewed following feedback from the Director of Finance and Resources, to include the level of revenue collected by the Client Funds team. Revised target date: 28 th February 2024
ERP Gold IT User Access Controls 2022/23	M	That a more robust system for recording and retaining evidence of review and approval for superuser access is put in place.	31/12/2023	The service has reported that a new process has been put in place and that draft procedures are in development. Internal audit will request and review evidence once procedures are completed. Revised target date: TBC
Fostering Payments (External)	M	Prior to commencement of a fostering placement, the ART team should endeavour to obtain the individual placement contract (signed by both relevant council officers and care providers). This agreement should be stored in a centralised repository such as Liquid Logic, where information for each individual YP is held, to be available to access across all different involved teams (including ART, Duty and Finance). Access rights to the chosen central repository should be reviewed to ensure it is accessible to all relevant teams and officers. In the case of emergency, where care must be provided but an agreement has not be signed by the provider,	31/12/2023	The ART Team are in the process of creating outstanding Individual Placement Agreements (IPA)s and getting these signed off for providers. This action started in November when a new BSO was appointed to the team, with most outstanding IPAs now in place. Going forward IPAs will be produced and signed for the start of the placements, and in emergency cases the correct manager sign offs will be in place and saved in the CYP file.

		<p>must be agreed and signed off by the relevant manager (depending on cost of placement).</p> <p>Any outstanding contracts, for which the council has not obtained a signed copy of the contract by the provider, should be chased as a matter of urgency, to reduce the risk that services provided are not obligating. Regular spot checks of placement case files may assist in flagging instances where contracts have not been completed and signed. The service should consider recording unsigned contracts in a separate filing area/folder (prior to being uploaded to the centralised repository when signed) and implementing regular monitoring of this area with a target set for this to be as empty as possible. Furthermore, regular 'completeness' reviews on a set number of random case files could provide assurances against this risk on an ongoing basis.</p>		<p>From February 2024 the CiC Commissioning Manager will spot check fostering placements on a monthly to ensure compliance, with results included in the ART Dashboard.</p> <p>No revised target date was provided.</p> <p>Revised target date: TBC</p>
Fostering Payments (External)	M	<p>Proof of exhaustion of in-house options before a decision is made to search IFA should be documented in all cases and recorded on the CYP Chronology notes as per current process guidance. If this cannot be evidenced, no IFA search should be agreed (unless in emergency or exceptional circumstances). Decisions should be formally signed off and recorded on the CYP Chronology notes.</p> <p>Internal Audit recommend implementing quality assurance monitoring processes to ensure compliance with the above. This could include regular spot checks that IFAs are not progressed without appropriate evidence in place, with any instances of non-compliance reported and escalated to senior management to investigate. Outcomes of quality</p>	31/12/2023	<p>This process has now been implemented in practice, with evidence saved in the appropriate CYP file. From February 2024, the CiC Commissioning Manager will spot check fostering placements on a monthly to ensure compliance, with results included in the ART Dashboard. This will provide evidence of implementation.</p> <p>No revised target date was provided.</p> <p>Revised target date: TBC</p>

		assurance checks could be reported as part of the ART dashboard.		
Fostering Payments (External)	M	<p>Quoted costs and potential applicable discounts should be noted against response checklists and considered when evaluating responses by IFAs to ensure that if multiple appropriate placements are available, the Council is selecting the lowest cost option, as per existing policy guidance.</p> <p>Internal Audit recommend implementing quality assurance monitoring processes to ensure compliance with the above. This could include regular spot checks on a sample of placements to ensure that lowest cost options are being selected as standard, with any instances of non-compliance reported and escalated to senior management to investigate. Outcomes of quality assurance checks could be reported as part of the ART dashboard.</p>	31/12/2023	<p>The ART team choose the lowest cost fostering placement when appropriate e.g. where both/all meet the child's needs. From February 2024 the CiC Commissioning Manager will spot check fostering placements on a monthly to ensure compliance, with results included in the ART Dashboard. This will provide evidence of implementation.</p> <p>No revised target date was provided.</p> <p>Revised target date: TBC</p>
Incident & Problem Management 22-23	M	<p>The ICT Service should implement the problem management process in line with the documented procedures. Specifically this should include:</p> <ul style="list-style-type: none"> • Identification and recording of problems • Analysis incidents to identify problems or match incidents to known problems • Implementation of a problem log to include relevant information for each problem including : <ul style="list-style-type: none"> o categorisation, prioritisation, and urgency rating o Investigation and diagnosis o Workarounds and known error records o Resolution and closure 	31/12/2023	<p>No update has yet been received for this recommendation. This is the first reporting cycle for which this recommendation was overdue.</p> <p>Revised target date: TBC</p>

<p>Incident & Problem Management 22-23</p>	<p>M</p>	<p>Problem management procedures should be amended to incorporate the following:</p> <p>a) The ICT Service should consider how Hornbill can be utilised in the problem management process. Once established the documented procedures should be amended to give clarity and guidance on the use of Hornbill for problem management. If it is decided Hornbill will not be utilised a rationale should be recorded as a note in the procedures.</p> <p>b) The service should add tables to the guidance listing the priority systems and sites for problem management and resolution. This would bring the guidance in to line with incident management and provide consistency in information for officers.</p> <p>c) Procedures should be amended to provide clear criteria for identifying when a problem should be recognised and classified as a major problem. This should be considered in conjunction with recommendation 3 in this report to ensure priority systems and sites are factored into the criteria for major problems.</p> <p>d) Procedures should be amended to confirm the complete process required to be undertaken in relation to major problems.</p> <p>e) Procedures should be amended to include a problem communication / notification process. Notifications to end users should include a description on how resolution should impact service users, steps being taken to resolve the problem and the estimated time required to resolve.</p>	<p>31/12/2023</p>	<p>No update has yet been received for this recommendation. This is the first reporting cycle for which this recommendation was overdue.</p> <p>Revised target date: TBC</p>
<p>Incident & Problem Management 22-23</p>	<p>M</p>	<p>A more detailed major incident response plan should be developed and incorporated into procedures. This should include a more detailed system and site</p>	<p>31/12/2023</p>	<p>No update has yet been received for this recommendation. This is the first reporting cycle for which this recommendation was overdue.</p>

		<p>prioritisation matrix that should either:</p> <ul style="list-style-type: none"> • Rank systems and sites in priority order • Have a clear process for determining and agreeing the key priority should more than on critical system or site be impacted at the same time 		Revised target date: TBC
Incident & Problem management 22-23	M	<p>The service should review the major incident log, determine whether any current information requirements should be amended, and ensure all details and information required is recorded in the log for each major incident. Key information that should be included are:</p> <ul style="list-style-type: none"> • root cause • resolution • future actions needed; and • whether those actions have been implemented. <p>Management should consider undertaking regular reviews to confirm required information is recorded in the log.</p>	31/12/2023	<p>No update has yet been received for this recommendation. This is the first reporting cycle for which this recommendation was overdue.</p> <p>Revised target date: TBC</p>
Incident & Problem management 22-23	M	<p>The service should review the major incident (Hornbill reference IN00080965) and associated major incident review and ensure it is completed. In particular the service should establish the root cause of the incident, confirm a fix was implemented, and identify any future actions to help prevent re-occurrences or to inform future resolutions to other issues.</p>	31/12/2023	<p>No update has yet been received for this recommendation. This is the first reporting cycle for which this recommendation was overdue.</p> <p>Revised target date: TBC</p>
invoice raising and aged debt	M	<p>The IT Service should review the current mobile phone contract and associated agreements with a view to ensuring that CCC does not pay bills relating to other local authority usage in advance of collecting those costs from those local authorities.</p>	31/12/2023	<p>No update has yet been received for this recommendation. This is the first reporting cycle for which this recommendation was overdue.</p> <p>Revised target date: TBC</p>

Key Policies and Procedures	M	The policies that are not on the policy library need to be added. The policies on the policy library where information is not complete needs to be reviewed and updated.	31/12/2023	No update has yet been received for this recommendation. This is the first reporting cycle for which this recommendation was overdue. Revised target date: TBC
Key Policies and Procedures	M	A regular formal communication plan based around the policy framework should be produced to ensure that all 'key' policies are communicated to staff at least once annually via the normal internal comms channels.	31/12/2023	No update has yet been received for this recommendation. This is the first reporting cycle for which this recommendation was overdue. Revised target date: TBC
Key Policies and Procedures	M	A corporate review of the policies that are included in the induction module on the LMS system should be undertaken to make sure the key policies are included.	31/12/2023	No update has yet been received for this recommendation. This is the first reporting cycle for which this recommendation was overdue. Revised target date: TBC