

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

(Recommendations due as at March 1st 2021).

Audit	Risk level	Summary of Recommendation	Target Date	Status
Accounts Payable	I	Supplier Amendment: A review of supplier classification and set up in ERP Gold should be undertaken with the desired outcome to ensure that only individuals such as care customers are classified as non-commercial suppliers in the system.	31/12/20	<p>Progress on this action was delayed due to a change freeze in ERP Gold, and also by the impact of the pandemic/priority work on the future Northamptonshire project. This will be looked at again in the new financial year once the new Northamptonshire Local Government structure is in place. Internal Audit have confirmed as part of the 20/21 review that in the interim improved manual procedures around supplier amendments have been put in place to further mitigate the risk of bank mandate fraud.</p> <p>Revised target date 30th June 2021</p>
Accounts Receivable	I	Income allocation is not monitored with data and performance against targets regularly reported: SMART KPIs should be developed and put in place that will support effective monitoring of performance.	31/01/21	<p>The implementation of this recommendation has been delayed due to the impact of the pandemic/the LGSS review and transition to the lead authority mode. In addition, the service is prioritising the future Northamptonshire project work. However, discussions on KPIs are taking place as part of the future Northamptonshire project/embedding of the new lead authority deliver model. Income/Suspense is discussed at service review meetings and is a standing agenda item. The expectation is that new KPIs/SLA/reporting framework will be agreed in the new financial year once the future Northamptonshire local government structure has gone live.</p>

				Revised Target Date: 30 th June 2021
Accounts Receivable	I	<p>Income allocation is not monitored with data and performance against targets regularly reported: Reporting should be amended to provide information to management, including data on KPIs, to allow for effective monitoring in key areas relevant to performance. This should be provided on a monthly basis and include:</p> <ul style="list-style-type: none"> • New suspense items cleared - value and volume • New suspense items cleared in that month - value and volume (a KPI associated with this would be better than 3 days clearance) • Total value and volume cleared each month • Volume & value (and percentage) of aged suspense items relating to each previous month) • Performance against agreed KPIs <p>This will help provide context to performance and help drive performance in a way that current reporting cannot.</p> <p>Last year it was recommended that any aged items in suspense should be allocated to a fortuitous income code once all proportionate investigations had been unable to allocate the payment. This is progressing but has not yet been fully implemented and embedded across all three clients yet. Once implemented, data on aged items allocated to fortuitous income should be included in reporting.</p>	31/01/21	<p>The implementation of this recommendation has been delayed due to the impact of the pandemic/the LGSS review and transition to the lead authority model. In addition, the service is prioritising the future Northamptonshire project work. However, discussions on KPIs are taking place as part of the future Northamptonshire project/embedding of the new lead authority deliver model. Income/Suspense is discussed at service review meetings and is a standing agenda item. The expectation is that new KPIs/SLA/reporting framework will be agreed in the new financial year once the future Northamptonshire local government structure has gone live.</p> <p>Revised Target Date: 30th June 2021</p>

Accounts Receivable	I	Income allocation is not monitored with data and performance against targets regularly reported: The current SLA for suspense account clearance should be reviewed as part of the recommendations concerned with the development KPIs and reporting.	31/01/21	<p>The implementation of this recommendation has been delayed due to the impact of the pandemic/the LGSS review and transition to the lead authority model. In addition, the service is prioritising the future Northamptonshire project work. However, discussions on KPIs are taking place as part of the future Northamptonshire project/embedding of the new lead authority deliver model. Income/Suspense is discussed at service review meetings and is a standing agenda item. The expectation is that new KPIs/SLA/reporting framework will be agreed in the new financial year once the future Northamptonshire local government structure has gone live.</p> <p>Revised Target Date: 30th June 2021</p>
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Summary of Outstanding Recommendations – over 3 months

(Recommendations due as at March 1st 2021).

Audit	Risk level	Summary of Recommendation	Target Date	Status
Special Guardian Payments Investigation	E	<p>The overpayment should be recovered: The service should contact the family by letter requesting repayment of the full amount paid. This letter should include:</p> <ul style="list-style-type: none"> An itemised summary of payments made to them in error; An offer to discuss repayment through a payment plan; and 	31/07/20	<p>Meetings have taken place with the Special Guardianship Order carers. These identified the need for further work to understand the extent of actual debts.</p> <p>The overpayment relates to a female child and the payments were for the period 2017-2020. The child had returned to the care of the mother during that time. However, it is now clear that the</p>

		<ul style="list-style-type: none"> A reminder that they should notify the service in respect of any error payments in the future; 		<p>carers also provided care to a male child during this period (and continue to do so) and were entitled to an allowance for their care.</p> <p>The responsible head of service is putting arrangements in place to recover the money owed to the council through reduced payments relating to the male child that the carers continue to look after. The exact figures and adjusted payments are expected to be in place by the end of March 2021.</p> <p>Revised target date: 31st March 2021</p>
Fostering Contract Management 18/19	I	<p>Double paying for home-to-school transport: Establish a suitable fee reduction to ensure travel costs are not paid for twice and publish this clearly as part of fee negotiation guidance. Before negotiations for a contract start, it should be fully established whether the child is eligible under the home to-school transport assistance policy and the fee reduction should be agreed accordingly. Guidance should be updated to state that every contract should include a note re: how Home to School transport and transport to contacts is funded, and that this should also be noted on the placement plan.</p> <p>Given the values involved, consideration should be given to calculating the potential over payments made in previous years to inform a decision as to whether or not these sums should be recovered.</p>	01/10/19	<p>The service has reported progress encompassing the two elements:</p> <ol style="list-style-type: none"> 1) Review of previous placements where CYP access home to school transport 2) Ensuring that processes are in place to ensure that negotiated fees are arranged for placements going forward. <p>The first element has been delayed due to Covid19. An up-to-date list has been requested from the Home to School Transport team and it is expected that this review will be completed by March 2021 (in anticipation of some complex negotiations).</p> <p>Regarding the second element, a new process has been implemented to ensure that negotiated fees for home to school transport are managed on a case-by-case basis as a 'blanket approach' would not be appropriate given the complexities of individual cases.</p> <p>Revised target date: 31st March 2021</p>

Fostering Contract Management	I	No control process to identify errors in in-house payments: Create a payment policy document that clearly sets out the different scenarios that occur and how they are paid for, such as: respite breaks, children going to university, level 6 carers with a staying put placement etc. Include details about IFA carers transferring to in-house, and the fee agreements relating to children already in place.	01/07/19	<p>This activity has now broadened resulting from the decision to align CCC and PCC fostering services into a new shared Fostering Service. The service has identified 18 areas which they are reviewing with Finance Business Partners to see whether adjustments and alignments can be made between the Councils.</p> <p>The service aimed to have the majority of this work completed by 1st December 2020 but a consultation with Foster Carers at both CCC and PCC will need to be undertaken with implementation of any revised payment agreement in the new financial year.</p> <p>The service had drafted a policy document for CCC and are looking at how they can align across both councils.</p> <p>The scoping activity has been completed in relation to sixteen areas, Link payments are currently being reviewed across both Councils which is a more complex exercise. A consultation with foster carers will be launched by the middle of March 2021.</p> <p>Revised target date: 1st April 2021</p>
18/19 Ely Bypass Review	I	Limits on Delegated Authority: Consideration should be given to whether the Constitution should be adapted to incorporate limits to delegating authority away from Committees, particularly when there are significant financial implications.	31/10/19	<p>The service is taking a paper to C&E proposing an amendment to part 3d of the Scheme of Delegation contained in the Constitution to incorporate this recommendation.</p> <p>Revised target date: 30th April 2021</p>
19/20 Fire Safety Checks	I	Detail on FRA's remedial actions and implementation are not reported: Detailed information on remedial actions and implementation of those actions should be reported to the Head of Property on a regular basis. Monitoring recommended at 4.2 would support this reporting.	31/12/19	<p>The implementation of this action was delayed due to officers in the service being committed to priority Covid-19 Risk Assessment works throughout the Authority.</p> <p>The Service plans to report to the Chief Finance Officer and the Assistant Director on at least a</p>

		The Head of Property to formally ask HASCAM, the Strategic Health, Safety and Wellbeing Group, the Corporate Health Safety and Wellbeing Group and the Section 151 Officer if they also require this information to allow for independent monitoring and challenge and highlight any significant risks identified from FRAs.		<p>quarterly basis. Weekly meetings will be re-instated with the Property and Compliance Teams. A training session is being organised on the new process. A separate inbox will be created to make sure that the Fire Risk Assessments are picked up by the appropriate team (the only caveat on this will be if that is viable from an IT perspective).</p> <p>Revised target date: 31st March 2021</p>
P&E Cost Recovery	I	<p>Time Recording Software:</p> <p>The exercise to procure time recording software should be pursued as a matter of priority to ensure an efficient time recording system is in place to underpin a robust and consistent cost recovery process across Infrastructure and Growth. The software should be able to:</p> <ul style="list-style-type: none"> • Apply different staff rates, including overheads and risk percentages, for each project. • Automatically calculate staff costs for each project based on the applied rates. • Interface with/upload data to ERP Gold to provide an efficient way of updating project ledgers with staff costs. <p>This would also support an efficient way of raising accurate invoices to external organisation direct from ERP Gold rather than multiple complex spreadsheets. The software should also be user friendly and simple for staff to use and provide management reporting.</p>	31/03/20	<p>The service has confirmed that due to impact of Covid19 on the service (and IT having to divert their resources into higher priority projects) this project has not been progressed.</p> <p>Revised target date: 31st March 2021</p>
Direct Payments	I	<p>Clawback of Overpayments on Direct Payment:</p> <p>In line with the procedure undertaken when recovering underspent or overpaid personal budgets for children, clawback of underspent or overpaid monies is conducted by netting off the amount to be recovered against future payments. This will reduce the amount of money that is due back to the Council that is not returned. Internal Audit's understanding is that this is the process in place for Children's Services and so conversations should be held with key officers to understand how to apply this system to</p>	30/06/20	<p>The service is investigating whether this can be managed via the Mosaic system as an automated clawback function. The service reports that Covid19 events has delayed the required analysis and testing in Mosaic. The service aims to address this recommendation as part of Mosaic finance review project.</p> <p>Revised target date: 31st March 2021</p>

		the Adult's Service.		
Cyber Security	I	<p>Cyber Security Policy:</p> <p>The Council should develop a Cyber Security Policy. This should outline the Councils approved approaches to cyber security, its ongoing security control framework and how it safeguards the Council from the threat of cyber-attacks. It should also provide an overarching governance policy for the protection and security of Council information and data.</p>	30/07/20	<p>CCC have recruited a technical Cyber Security Manager who working with the HOS in both authorities to be the SPOC for cyber related threats and shared between authorities. A cyber security board has been formed that feeds into the information management board. As part of this work a cyber-security dashboard has been produced and shared with JMT along with a clear action plan. Cyber security paybooks have been developed with each one designed to deal with a specific type of incident/attack.</p> <p>Revised target date: 30th June 2021</p>
Cyber Security	I	<p>Cyber Security Risk Statement:</p> <p>At the time of our review the Council did not have a risk appetite statement relating to cyber security.</p>	30/07/20	<p>Risks are continually reviewed in relation to threats. An improvement plan has been developed with timelines and the action plan is owned by the new cyber security board. Further work needed including review by information management board. There is also now an Information and Cybersecurity risk register in place.</p> <p>Revised target date: 30th June 2021</p>
Cyber Security	I	<p>Council Information and Personal E-Mail Accounts</p> <p>There are potentially weak controls to safeguard against IT users sending potentially sensitive and confidential Council information and data to their personal email accounts.</p>	30/07/20	<p>Work has started on improving security filtering and utilising advanced feature on the firewall which includes SSL interception. This work stream is now part of the Cyber improvement plan.</p> <p>Data Loss Protection is part of the Office 365</p>

				<p>suite and will be part of later phases of the implementation. This will include the use of “Conditional Access” controls allowing policies to be applied to both managed and un-managed end user devices.</p> <p>Revised target date: 30th September 2021</p>
Complaints	E	<p>The review highlighted that the Council was operating without either a Corporate Complaints Policy or detailed guidance on local operating procedures. Instead, a corporate complaints leaflet with minimal details was in place.</p> <p>There was no consistent process in place for dealing with complaints across the Council. Instead inconsistent local processes were in place in different directorates and services.</p> <p>These issues have been identified by the Council and plans are in place to introduce a Corporate Feedback Policy and implement a digital complaints solution across the Council to replace the various spreadsheet based local processes.</p>	31/03/20	<p>Guidance will be developed once the online complaints form has been created and successfully tested. The work on the form has been delayed partly due to a backlog of work to deal with. The service are aiming to have created and tested the form by the end of May 21 and guidance will published when the form is launched.</p> <p>Revised target date: 30th June 2021</p>
Complaints	I	<p>The current complaints processes do not include any corporate monitoring or reporting mechanisms. Without these it is difficult to assess whether complaints are being acknowledged investigated, escalated or responded to in line with procedures and timescales. It is also difficult to assess the number, nature and type of complaints received by the Council. This is important to support the identification of thematic issues and drive service improvement.</p> <p>The introduction of the corporate Feedback Policy and the new digital complaints solution provides a timely opportunity to introduce monitoring and reporting</p>	01/10/20	<p>Reporting is planned to commence approximately 6 months after the form has been launched.</p> <p>Revised Target Date: 31st December 2021</p>

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