

ANNEX B

## Summary of Outstanding Recommendations

(Recommendation status as at 31.12.2024).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<i>Essential Recommendations overdue</i>				
DSG Safety Valve Review	E	<p>Once data accuracy is assured as per Recommendation 1, targets and expected benefits should be added and include measurable aims to allow for accurate monitoring of actions – e.g., 'if we do X, the no. of EHCPs should be reducing by X each month compared to this time last year in order to meet the target of X.'</p> <p>Once SMART targets are in place, a formal prioritisation of actions should then be undertaken, noting which actions will have the most significant impact on the programme and focusing on these first.</p> <p>Identify interdependencies between actions and add to the progress timeline in the action plan, so that any delays are shown clearly and can be taken into account when planning the start of new actions and reporting on progress.</p>	31/05/2024	<p>The service has reported that they consider that the recommendation has been implemented. At the time of writing, evidence to demonstrate implementation has not been provided to Audit to enable the action to be closed. Internal Audit have written to the service to confirm that the action will remain open until sufficient evidence is provided to Internal Audit for review and to assess if the risk is sufficiently mitigated to close the recommendation. Internal Audit will meet with the service to discuss the closure of this recommendation once evidence has been provided and reviewed.</p> <p>The following updates were also provided:</p> <p>3A - The weekly SAT data task and finish group are monitoring the progress of clearing the data quality issues that were identified as part of the Impulse Nexus migration and implementation work. Staff from across a number of services within education are supporting with this piece of work and a business case has been developed to request additional data quality officers to complete the scope of work as well as support with the migration and implementation of the EYES system. The task and finish group is also working with colleagues in the Policy &amp; Insights team to create a data dashboard a suite of reports within Power BI. The SD Education has oversight of the data requirements informed by the AD for Inclusion to include in the data dashboard and this will be used to support reporting to the Inclusion Change</p>

				<p>Board on service performance targets including statutory timescales.</p> <p>3B - As part of the Inclusion for All programme, each of the 6 workstrands will have an action plan with clearly defined SMART targets/KPIs. Progress against these will be reported via individual workstrand highlight reports by the identified workstrand service leads.</p> <p>3C - Each of the 6 workstrands will have a high-level project plan with key milestones and interdependencies identified and monitored together with individual workstrand risk registers. Workstrand leads have been identified and are in the process of setting up a series of sessions to undertake the development of project plan, action plan and risk register to provide updates to future Inclusion Change Boards.</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• October 2024 - 31 October 2024</li> <li>• July 2024 – 31 October 2024</li> </ul>
Interims & Staff	E	<p>Officers should confirm whether a current shareholder agreement and overarching corporate contract with Opus can be located from either the Council or Opus’s records. If these documents cannot be located, a new shareholder agreement and contract should be developed in line with best practice guidance (such as the CIPFA Local Authority Owned Companies: Good Practice Guide) to ensure there are formal documented arrangements in place that clearly detail key areas such as roles and responsibilities, reserved matters, dividends, client/contractor split and performance management arrangements relating to Opus People Solutions as a supplier and the Council as a customer and shareholder. These arrangements should include Service Level Agreements and KPIs to ensure the Council is able to effectively measure whether Opus People Solutions are providing an effective value for money service (as would be expected in any contractual arrangement).</p>	31/07/2024	<p>The initial Services Agreement is in place from 9th January 2017 was extended by a Deed of Variation agreed at Strategy and Resources Committee for the period 8th January 2022 until 8th January 2027. The Deed of Variation whilst approved was never sealed, but has now been sent for sealing to Pathfinder Legal. Discussions regarding the future of this arrangement will need to start in 2025 and any future arrangements will take on board the recommendations here. Establishment of an organisation-wide Shareholder Board has been addressed via agreement that this role will be held by Assets and Procurement Committee. An annual progress report for Opus will be scheduled for Committee in early 2025.</p> <p>Revised target date: 31<sup>st</sup> January 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – 31 January 2025</li> </ul>

		<p>If the documents can be located, officers should conduct a review of these documents and the relationship between CCC and Opus against best practice guidance such as the CIPFA Local Authority Owned Companies: Good Practice Guide.</p> <p>Arrangements in place should include detail of the roles of the CCC director and a shareholder representative role, as well as establishing a 'shareholder board' to advise the shareholder representative in their role representing the authority at meetings of the company. It is suggested that any shareholder board for Opus could also act as shareholder board for other small companies in which the Council has a shareholder interest.</p>		
<b><i>High Recommendations overdue - over 12 months</i></b>				
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>As part of the guidance review, an independent schools administrator guide has been produced and will be circulated to CCC Audit and Schools and Colleges. The Service has confirmed to Internal Audit that schools do not have access to software that allows for review and approval in line with the council's process. Internal Audit have written to the S151 Officer to seek acceptance of the residual risk. Once this acceptance is confirmed, this action will be closed as partially implemented.</p> <p>Revised target date: TBC (partially implemented)</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – TBC</li> <li>• July 2024 – 30 September 2024</li> <li>• March 2024 - 30 June 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 – 31 December 2023</li> <li>• September 2023 - 30 September 2023</li> </ul>

## *Medium Recommendations overdue - over 12 months*

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 annual review has taken place. The service should also seek to identify schools which repeatedly supply annual review forms that do not meet the standard requirements expected by CCC and retrain them, in addition to challenging paperwork sent by schools if it is not completed correctly.	01/09/2022	<p>A new training package has been developed on the EHCP 20 week process and AR process, which will soon be delivered to schools. There is also inhouse training on annual reviews delivered by a member of the SAT team.</p> <p>Training has been delivered to Caseworkers, social care and the SENCO network group. In addition, some schools have received some training.</p> <p>Revised target date: TBC.</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – TBC</li> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 - 31 July 2024.</li> <li>• September 2023 – 31 January 2024.</li> </ul>
Insurance Fund	M	The Claims Handling Manual should be updated following implementation of an Insurance Strategy, this should ensure that the service goals and objectives are supported by operational processes which target management resource accordingly. This could also include current reporting review processes, betterment circumstances.	31/12/2022	<p>Claims handling manual being rewritten to include motor and property claims which became an issue in September. Meeting of the Insurance management team w/c 7/10/24 to rewrite the insurance strategy, taking into account other partner governance documents having been reviewed.</p> <p>The update above is from the July 2024 reporting cycle. No update has been received for this reporting cycle.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 - TBC</li> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 – 31 March 2024</li> <li>• December 2023 - 31 January 2024</li> </ul>

				<ul style="list-style-type: none"> <li>September 2023 - 1 December 2023</li> </ul>
Insurance Fund	M	An Insurance Strategy is developed to provide a clear framework for the service goals and objectives including a structured approach to the Councils insurance arrangements. For example, this could include the following information: The 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.	31/01/2023	<p>Work underway in reviewing the draft strategy prepared by the previous HOS, the comments and views of the S151 officer and the structure of the Hampshire document. The plan is to share the draft strategy with all partners and comment to obtain general agreement and achieve consistency.</p> <p>The update above is from the July 2024 reporting cycle. No update has been received for this reporting cycle.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 - TBC</li> <li>July 2024 - TBC</li> <li>March 2024 – 30 April 2024</li> <li>January 2024 – 31 March 2024</li> <li>December 2023 - 31 January 2024</li> <li>September 2023 - 1 December 2023</li> </ul>
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>Business Systems and Finance Operations are finalising the change request to ensure that any bespoke write-off coding/processes meet the needs of individual clients. Once this is finalised, we are awaiting delivery date from Business Systems. Strong assumption this will be delivered by February 2025.</p> <p>Revised target date: 28 February 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 – TBC</li> <li>July 2024 – 30 September 2024</li> <li>March 2024 - 30 June 2024</li> <li>January 2024 - 30 June 2024</li> <li>December 2023 - TBC</li> </ul>

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 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.	01/09/2023	<p>The fostering service is working in partnership with a Controcc expert to implement a singular finance system that can be managed at an operational level. The programme started in late October; however the consultant employed left suddenly and has now been replaced. This objective should be achieved within the next 9 weeks</p> <p>Revised target date: 31 March 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – TBC</li> <li>• July 2024 - TBC</li> <li>• March 2024 – 31 March 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - TBC</li> </ul>
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 has reported that the allowance guide has been written and shared with the service- final changes are being made with a view to publish this in January 2025</p> <p>Revised target date: 31 January 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – TBC</li> <li>• July 2024 – 31 July 2024, then 1 Sep 2024</li> <li>• March 2024 – 31 March 2024</li> <li>• December 2023 - TBC</li> </ul>
<b><i>High Recommendations overdue - over 3 months</i></b>				
Case 125 - Guided Busway Procurement	H	The service should consult with the Head of Procurement & Commercial and the Monitoring Officer regarding the areas of non-compliance with Contract Procedure Rules and Public Contracts Regulations outlined within this report (including the expert witness spend, etc) and agree	31/03/2024	Non-compliance with the key decision threshold in respect of spend with one contractor was reported to H&T Committee in June 2024. The service has reported that other elements of the recommendation are being progressed and they will liaise with Internal Audit regarding the provision of evidence on actions taken to date.

		<p>the approach that should be taken to regularise the expenditure. In particular, this should include:</p> <ul style="list-style-type: none"> <li>• Agreeing to report the non-compliance with Contract Procedure Rules to Committee retrospectively under the new breach process (see Recommendation 6);</li> <li>• Undertaking an exercise to identify, as far as possible, from service records the full amount spent with each contractor prior to the 1st of April 2018 cut-off which has applied to the figures in this report.</li> <li>• Where costs are ongoing (such as with the land matters), this exercise should include identifying how best to bring any further spend into line with Contract Procedure Rules.</li> </ul>		<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - 31 October 2024</li> <li>• July 2024 - TBC</li> <li>• March 2024 – 31<sup>st</sup> October 2024</li> </ul>
Capital Project Management	M	<p>In line with the recommendation from the previous audit, regular (quarterly/half yearly) reporting on capital project delivery should be developed and reported to an appropriate officer group and on to Committee. The reporting should bring together key information including:</p> <ul style="list-style-type: none"> <li>• All projects currently underway;</li> <li>• Current baseline including risk and optimism bias; up to date forecast final cost;</li> <li>• The extent to which the full budget envelope for the project is currently funded; where funding has come from; the 'funding gap' where there is one and how it is proposed this will be closed;</li> <li>• The baseline timescale and current forecast timescale to completion;</li> <li>• Highlight information on major risks, current gateway, KPI performance etc.</li> </ul> <p>Such reports could be used to obtain Member approval where required for progression of projects (linked to implementation of Recommendation 1b) rather than bringing separate reports per project, with sections on key projects.</p>	30/08/2024	<p>The service has stated that Committee and Capital Programme Board have declined the level of information in reporting as recommended and are satisfied with the level of detail currently provided. The service will seek formal confirmation from Committee and Capital Programme Board of those decisions and acceptance of the residual risk associated with reporting not including the full recommended information.</p> <p>The service has confirmed programme and project board level reporting is in place. They have also confirmed that detailed project information is available in the POWA BI application to officers and provided to officer groups. Internal Audit is liaising with the service to obtain system access and review the information.</p> <p>Revised target date: 31 March 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 – TBC</li> </ul>

Capital Project Management	H	<p>The service should conduct a full review of capital project framework policies and guidance documentation, with a view to streamlining and reducing the number of separate documents; ensuring information is up to date and terminology is consistent between documents; and developing an index to the framework which links all the other guidance documents to help officers navigate the guidance. This review should be conducted in consultation with colleagues from the Policy Insight &amp; Programmes service who are redeveloping project management requirements around revenue projects, to ensure consistency and alignment between processes. In particular, the review should include:</p> <p>1a - Approval to proceed to the next gateway should be a centrally enforced control to ensure compliance with gateway requirements and good practice. Where projects complete a gateway, they should submit the evidence for this to a central team (e.g. the PMO) or Board etc., for independent review, challenge, and approval to proceed. Projects should not be able to proceed beyond a gateway without this approval. This requirement should be amended as part of the review of capital project framework policies and guidance. Additionally, the amended gateway requirements should include a requirement that projects which rely on the release of third-party funds cannot be progressed until formal agreements have been made.</p> <p>1b - As part of the review of project processes, the service should update the approach to requiring Committee approval for gateways. The risk assessment project classification process (see Recommendation 1d, below) could be used to inform the extent and frequency of Committee approvals needed, while retaining alignment with the requirements in the Constitution re: key decisions. Delegation could be sought from Committee to manage lower-risk projects within approved advance tolerances at the outset of each project, with projects only required to seek further approval from Committee if they are particularly high risk/high profile or it is identified that they</p>	31/05/2024	<p>The service has reported that the majority of this recommendation has been implemented. They have confirmed that since the last reporting cycle, the Project Management Framework review has been updated to contain links to the requirements of the Council's Constitution and Scheme of Financial Management.</p> <p>The service has reported that the following elements of the recommendation are 'amber' and not yet implemented:</p> <p>1e: Skills gap 1i: Procurement processes on Frameworks.</p> <p>Revised target date 30 April 2025</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• October 2024 – 31 December 2024</li> <li>• July 2024 - TBC</li> </ul>
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	<p>are likely to exceed tolerances. This should be developed in conjunction with the approach taken to Recommendation 6, below.</p> <p>1c - The service should review their project framework documentation and ensure that it reflects the requirements of the Council's Constitution and Scheme of Financial Management, in particular the Constitutional requirement for business cases for capital spend to be approved by the relevant Finance Business Partner and Capital Programme Board prior to approval by the relevant service Committee. If it is felt that this requirement in the Scheme of Financial Management is no longer appropriate, the service should liaise with Finance to agree and formalise a new corporate requirement for approval which aligns with their processes.</p> <p>1d - As part of the review of project procedures, the risk assessment process for projects should be reviewed and implemented in practice. This should include categorising projects based on risk, including appropriate financial and non-financial considerations. Alongside this, the service should implement a process to allow the management of lowest-risk projects to be aggregated under a wider Programme Board, and ensure the provision of clear guidance regarding the mandatory outputs for each category of project, which should align with existing corporate processes and requirements such as the Equality Impact Assessment process.</p> <p>1e - As part of the review of project procedures, the service should establish a process for ongoing centralised oversight of skills and training for capital project management, linked to and informed by the outcomes of the Quality Assurance process. This should include ensuring that an updated Skills Matrix is maintained and staff complete core mandatory training as well as refresher training.</p> <p>1f - The requirement for projects to have a clear cost management plan in place should be re-established as part of the review of project processes and an appropriate mechanism for scrutiny of these plans identified. It may be</p>		
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	<p>more efficient to reduce the number of separate documents required and have a single document capturing baseline, tolerances and cost management at the outset of each project. As part of the review of this aspect of project processes, the service should also implement the reduction of the overall budget envelope for projects as they progress, optimism bias is reduced and cost certainty increases.</p> <p>1g - As part of the review of procedures, controls around change management (for both cost and timeline changes) should be reviewed for consistency and clarity, and to ensure alignment with related corporate processes, particularly the virement delegations in the Scheme of Financial Management. A clear escalation process for changes in excess of tolerances should be articulated, and approval for cost increases in excess of tolerances should additionally rest with an authority outside the Project Board (for example, the Capital Programme Board).</p> <p>1h - As part of the review of procedures, change control processes should be updated to distinguish between essential and non-essential variations:</p> <ul style="list-style-type: none"><li>• Essential variations: changes to project scope which are necessary in order to achieve the project's core planned outcome (for instance, works commence and it is identified that additional groundworks are required).</li><li>• Non-essential variations: changes to project scope which reflect 'nice to have' amendments to project scope but which are not required in order to achieve the project's core planned outcome (for instance, if a project is underspending and it is decided to use the underspend to fund additional landscaping or lighting).</li></ul> <p>Essential changes can be funded by risk and contingency allowances and approved by the Project Board providing they remain within the project's tolerances; otherwise they should be escalated in line with agreed approval processes. Non-essential changes should be subject to a higher degree of challenge and should not be funded from contingency budgets.</p>		
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		<p>1i - As part of the review of processes, guidance should be developed to ensure officers are supported to undertake a consistent approach to procurement options for different types of procurement (specifically including consultancy, design and build vs. design or build, NEC supervisor role etc.) which takes into account financial and non-financial considerations and the best way to achieve value for money based on the features and circumstances of individual schemes. This should also include an agreed exception route by which a non-standard approach can be approved in exceptional cases by a suitable senior officer.</p> <p>1j - The service should complete the implementation of planned key performance indicators, including the Strategic Performance Indicator requested by Highways &amp; Transport Committee. This should link to the development of a robust baseline position for every project (see Recommendation 1f) and ensure that indicators are calculated in a way which takes account of planned contingency values including optimism bias, as well as ensuring that source data for performance indicators is both robust and timely. Alongside this, the service should develop a clear reporting framework ensuring that performance data is regularly reviewed within the most senior levels of the service to enable senior effective management oversight of all projects, and ensuring that clear guidance is available to officers regarding the KPIs they are expected to meet.</p> <p>1k - As part of the review of project management framework documents, the Project Boards Terms of Reference document should be reviewed and the approval limits and tolerances within the document updated for clarity; to align with other project management documents and corporate policies in line with Recommendations 1c and 1g; and to ensure that suppliers are not in a position to approve deviations to project tolerances or have an undue level of influence over Council decision making on projects.</p>		
Capital Project Management	H	The Place & Sustainability Directorate should continue to work with Finance to move to full implementation of ERP	31/05/2024	The service confirmed they continue to liaise with Corporate Finance who are taking the lead on this. The functionality is essentially there but it is not yet fully implemented and used

		for capital budgetary forecasting and reporting. This should be implemented to a detailed individual project level.		<p>consistently across the service. This is partly due the fact that currently there is a dependency on Finance uploading the base line project budget information for all projects. A Senior Finance Business Partner is now looking at this process to help ensure it is fully implemented. This could involve looking to implement multiyear programme and project budget approvals which will facilitate more timely/multiyear uploads of budget information once project and programme approval is provided.</p> <p>Revised target date 30 April 2025</p> <p>Revised target dates from previous reporting cycles: Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 – TBC</li> </ul>
Capital Project Management	H	As per agreed actions from previous audits, an annual reconciliation should be undertaken by the Highways service to reflect the difference in the amount paid by Cambridgeshire County Council and the actual cost incurred by the contractor (based on prime records) in delivering the contract. This will build on the implementation of payments in line with the full target/actual cost model in line with the contract documentation, and the process of monthly reconciliations being implemented by the team. The annual reconciliation will finalise the agreed actual cost for the year. This should be completed in a timely manner following the end of the financial year and be subject to scrutiny by the Assistant Director of Highways prior to being reported to, and challenged by, CLT. This should include retrospective reconciliations undertaken for previous years of the contract where this has yet to be completed.	31/05/2024	<p>Information provided to date has not confirmed completion of reconciliations or that outcomes of reconciliations have been reported to CLT. Internal Audit is meeting with the relevant officers in January to discuss next steps.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 – TBC</li> </ul>
S106 Funding	H	Implement a structured monitoring schedule that prioritises triggers based on their financial value, impact, or	01/06/2024	The service has stated that this is considered closed as relates to the time prior to the establishment of the Green Investment

		<p>complexity, ensuring that the most significant triggers receive timely attention.</p> <p>This should align with management's suggestion of quarterly reviews.</p> <p>Information sharing with partnering organisations on trigger points should be utilised; for example, Council Tax departments can provide reports of occupied properties that could be checked, as well as planning certificates issue on completion of a development, these may result in addressing some unidentified triggers early in a more proactive manner.</p> <p>Additionally, consider introducing automated tools to assist in tracking and alerting the team to upcoming or overdue triggers, thereby enhancing efficiency, and reducing manual workload.</p>		<p>and Utilities Advisory Group. This is a cross-party member advisory group which meets monthly and where all of the recommendations are routinely implemented. For future schemes, appropriate governance will be set up at the start of a project including an officer project board. Where appropriate, member groups may be set up to support specific stages of a scheme. Regular updates will be provided to members through monthly updates to Local Members and discussion of specific issues through the Chairs and Vice-Chairs as appropriate.</p> <p>Internal Audit will liaise with the service to review evidence of action and determine whether this recommendation can be closed.</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 - 31 August 2024</li> </ul>
Safe Employment	H	<p>The Fostering service must implement formal right to work checks for new foster carers and record and retain the outcomes of those checks in line with government guidance. The service should also review their approach to confirmation of identity and retaining specific evidence of ID checks. As part of this review, the Fostering Service should also conduct, record and retain evidence of right to work for all current in-house foster carers.</p>	31/05/2024	<p>Internal Audit has requested an update on this as from undertaking the recent fostering audit this has not yet been fully implemented.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – TBC</li> <li>• July 2024 – TBC</li> </ul>
Schools Capital Programme	H	<p>Linked to Recommendation 3, the Education Capital Team should implement a formal, documented framework for contract management across the service. This should include management of: supplier performance against call-off contracts; supplier compliance with the key requirements of the Design and Build Framework (including DBS checks and health and safety requirements); and management of consultants delivering project management on behalf of the Council.</p>	21/06/2024	<p>The service has reported that a Project Management Office is now in place which officers are updating with all the relevant documentation. Once this is in place officers will look to implement this action. However, the KPI element may not be able to be implemented as current call off frameworks don't have these embedded – this may be dependent on developing a new call off framework.</p>

		<p>Contract management must include monitoring against KPIs, both for individual contracts and for contractors under the overarching framework contract. This should include requiring contractors to self-report against KPIs as well as some spot-checks by the ECT to verify that information reported by contractors is accurate. Contract management should include appropriate quality assurance processes including monitoring sign-off of milestone reports (see Recommendation 5) and verifying Quantity Surveyor reports are in place (see Recommendation 6b). A clear reporting and escalation route for under-performance should be identified (see Recommendation 6c).</p> <p>This should be developed in conjunction with Recommendation 13 re: the implementation of project management and/or contract management software within the team.</p> <p>As part of the development of contract management procedures, the Education Capital Team should develop and document escalation procedures in relation to poor performance or other issues with contractors (builders) delivering projects and consultants managing projects. This should link to defined performance expectations within the framework and call-off contracts and should include a clear mechanism for escalating concerns both externally with contractors and internally to senior management. projects.</p>		<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – 31 December 2024</li> <li>• July 2024 – TBC</li> </ul>
Schools Capital Programme	H	<p>The Education Capital Team should develop a contract management process to ensure consultants are performing to the required standards, including achieving key deliverables in a timely manner and delivering a value for money service. This process should include key performance indicators which are formalised in consultant contracts and regularly reported, ideally with financial penalties for consultants who fail to deliver in line with</p>	21/06/2024	<p>The service has reported that a central log created. Milestones are now only being signed off once QS reports are received and saved in the Project Management Office folders. Independent checks of the reports are carried out by within the team Cost Control Managers.</p> <p>New consultant contracts will be called off from the central government PAGABO Professional Services Framework – as</p>

		<p>expectations.</p> <p>As part of a robust contract management the Education Capital Team should only sign off milestones and make payments to contractors once Quantity Surveyor reports are available to provide assurance that the works are completed to the appropriate standards. These reports should be available to all officers to cross reference that all works have been completed before the release of payments to contractors. An independent check should be completed by management checking the presence and content of all Quantity Surveyor reports to ensure payments have only been made for completed activities and all stated activities have been completed before any milestone progression, this should be documented in a central log.</p>		<p>such KPIs cannot be embedded into call off contracts. The service will be liaising with other departments in the future to determine if a Council wide framework could be implemented in the future. In the meantime the service will develop its own consultancy contract management framework.</p> <p>Revised target date: 31 January 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 – 31 January</li> <li>July 2024 – 30 September 2024</li> </ul>
DSG Safety Valve Review	H	<p>Once the Action Plan has been developed [see Recommendation 3] to clarify and prioritise the actions required to deliver the programme objectives, the programme should conduct an evaluation of the programme's staffing/system needs against ongoing business-as-usual workloads. The outcomes of this review of staffing resources for the programme should be reported to CLT for Directors to consider whether the current allocation of staff to the project is optimal to ensure its success, in relation to resources available. The paper should include an appraisal of problems realised so far, including the opinion of the Local Government Association, the likelihood of future resourcing issues, and the potential options for solving the problem. This could involve acquiring additional temporary resources from other sources, back-filling posts, accepting the risks presented by a less than optimal staff resource, etc.</p>	31/05/2024	<p>This analysis has been completed as part of the deep dive and will be in SEND recovery programme.</p> <p>Based on Internal Audit's review of the provided evidence, further clarification is required. IA will work with the service team to facilitate closure.</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 - TBC</li> <li>July 2024 – 31/08/2024</li> </ul>
Case 143 - JS Direct Payment	H	<p>This Direct Payment should be moved to an arranged provision as soon as possible, in order to prevent any further misspend and reduce the risk of potential fraud. Alongside this, the Service Director should also formally</p>	30/09/2024	<p>The service has confirmed that the direct payment has ceased and a care agency in place. An Officer has been to visit the family and discuss the misuse. Further discussions are needed before taking any further actions.</p>

		consider invoicing the family for repayment of the spend where it can be demonstrated that the family were informed or should clearly have known that the spend was inappropriate. This should not include the amount invoiced per recommendation 2 to avoid double counting.		Revised target date: TBC  Revised target dates from previous reporting cycles: n/a
<b><i>High Recommendations overdue - under 3 months</i></b>				
Adults Business Planning Review	H	<p>1a Establish a comprehensive central Governance Structure:</p> <p>a) Established a singular overarching body, like Adults Change Board with defined roles, responsibilities, decision-making authorities, and reporting lines, tasked with overseeing the effective implementation all business plan proposals.</p> <p>b) Implement structured reporting, monitoring and performance tracking mechanisms aligned with objectives and targets and encompassing all Adults Business Planning proposals. This should include identifying for each proposal the level of risk associated with the achievement of savings and actions (for instance, proposals without clear defined actions to deliver savings should be classed as high risk, whereas those where there is a clear action to deliver a well-quantified benefit (e.g. ending a contract) would likely be classed as low risk) and using this to inform the level of monitoring for proposals by the central governance body. Ensure effective stakeholder engagement and communication plan.</p> <p>c) Established a framework and guidelines for benefit realisation, ensuring all proposals have well defined, measurable ("SMART") benefits, and detailed plans to achieve them which demonstrate how delivery of actions will directly link to delivery of the corresponding benefits. This should also include interim milestones for the achievement of benefits over the course of the financial year and should capture baseline information to support the measurement of benefit delivery. Once this is complete, implement a robust monitoring and reporting process to track benefits realisation progress across proposals, allowing for timely course correction. Consider</p>	31/10/2024	<p>The service has reported that All actions complete except for two outstanding areas of stakeholder and engagement plan and benefit realisation framework.</p> <p>1A a) Adults Change Board in place and meets monthly, reporting into the Corporate Change Board. B) Risk assessment in place for all savings proposals in current year and also for 25/26. Savings risks are also reviewed as part of the corporate savings trackers with quarterly forecasts from project owners. c) A review of all proposals for 24/25 has been undertaken with plans for delivery/risks. Development into 25/26 to build this into a clear overview of the whole change programme with breakdown of complex change vs BAU with benefit and risk mapping. d) Risk appraisal reported monthly to the Adults Change Board and escalations to Directorate Risk Register where required. e) Integrated timeline being developed to include 25/26 proposals f) Project Boards in place for all complex initiatives which are currently underway with reporting into Adults Change Board. BAU and complex change evaluated in line with Corporate Change Strategy.</p> <p>1B a) Groundwork for 25/26 delivery is being completed to ensure implementation development is clearly scoped and key milestones identified. b) Stakeholder and Engagement plan not yet started - awaiting further scoping of implementation c) Process for 25/26 Business Planning worked closely with finance on all proposals to ensure that numbers for new proposals for delivery in 25/26 were realistic and risk assessed. d) Procurement appraisal conducted for all proposals e) Consultancy appraisal conducted for all appraisals f) Quarterly corporate savings tracker is used to monitor under or over delivery against financial savings. This is reviewed and discussed</p>



	<p>implementing a risk tolerance process to require slippage of more than (e.g.) 10% against expected benefits to require escalation to the Change Board or equivalent.</p> <p>d) Link this to a comprehensive risk management process to aggregate risk information from across different projects and proposals, allowing emerging risks from across all projects/programmes to be escalated up to the central Board and (if necessary) on to the Directorate Risk Register.</p> <p>e) Develop an integrated programme timeline or schedule mapping out the key phases and dependencies between key actions across the various business planning proposals, to ensure the Board has a high-level view of the critical actions needed to progress the delivery of all proposals and increase the ability of the Board to identify risks if timescales are missed or dependencies are not effectively managed.</p> <p>f) Establish project/programme boards below the Adults Change Board for complex initiatives requiring dedicated governance oversight, which then report into the overarching board. For BAU initiatives, establish clear reporting lines and mechanisms within existing operational / departmental governance structures. Ensure the governance arrangements for each level are documented.</p> <p>1b</p> <p>a) Mandate to continue refining and development detailed implementation plans for their proposals throughout the approval process, ensuring that the necessary groundwork is completed before the start of implementation of proposals.</p> <p>b) Establish a comprehensive stakeholder and communication plan that aligns and integrate the plans across all initiatives within the program considering both internal and external stakeholder.</p> <p>c) Establish a formal process requiring the services to refine and solidify the cost projections, savings targets and implementation plans for their approved business</p>		<p>at Adults Change Board. g) Additional resource identified to support co-ordination of Adults programme on a short-term basis. Request for permanent resource being discussed.</p> <p>Revised target date: 31 March 2025</p> <p>Revised target dates from previous reporting cycles: n/a</p>
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		<p>planning proposals. This process should occur before the implementation of proposals, ensuring that the figures and plans are as accurate and realistic as possible.</p> <p>d) Establish a comprehensive program level procurement plan that addresses procurement related activities across all initiatives within the overarching Adult's business planning program.</p> <p>e) For initiatives involving Consultancy support, expedite the approval process for the consultancy services specifications, to ensure timely engagement of consultants and development of procurement plan to achieve the potential savings</p> <p>f) Consider implementing 'stretch' targets for projects which may have the capacity to over-achieve on expected savings, and a costed risk/slippage register to allow the service to identify and quantify the cost of project slippage or under-delivery against expected benefits.</p> <p>g) Review the resourcing of the co-ordination of central oversight activity and ensure that there is sufficient resource in place to support the Board in its co-ordination and aggregation of management information to support its oversight and decision-making.</p>		
Multi Agency Safeguarding Hub	H	<p>Ensure all staff are fully aware of the overall picture and the "Impact on the child "as a key point of focus. Continue to conduct regular quality audit reviews to ensure that information transfer and risk assessment practises align with safeguarding policies and effectively serve the needs of vulnerable individuals. If repeated issues are identified from the assessment team undertake training to ensure correct protocols are followed.</p>	31/10/2024	<p>The service state that this is no longer an issue as this has been firmed up in the working agreement and continues to be monitored at the MASH Opps Group.</p> <p>Increased dip-sample of contacts in MASH to identify any patterns or trends to result in any training required by staff. Service Manager, MASH and Head of Service to dip-sample cases from January 2025.</p> <p>A new Threshold document to assist in decision making as been coproduced by the partnership and published on the MASA website. Regular audit of cases in Assessments to identify any learning from repeat referral of cases which started in October 2024.</p> <p>Training from Learning &amp; Development around professional curiosity and voice of the child. This has started in the MASH Pod</p>

				<p>Briefing in August-September 2024. Learning &amp; Development will devise bespoke training from March 2025</p> <p>Based on Internal Audit's review of the provided evidence, further clarification is required before the action can be confirmed as implemented. IA will work with the service team to facilitate closure.</p>
Management of Consultants	H	<p>An urgent exercise should be undertaken to review the current arrangements with Therapeutic Thinking Ltd. This should include consideration of:</p> <ul style="list-style-type: none"> <li>• Termination of the current arrangements and a procurement exercise to obtain new provision in line with CPRs.</li> <li>• Implementation of a contract to cover current arrangements with appropriate advice from the Procurement Service and Legal Experts on how this can be done effectively and compliantly.</li> <li>• Reporting of this issue to CLT and a plan for remedial action to be taken.</li> </ul>	31/12/2024	<p>The Service has reported that a procurement exercise is now complete, bidders have been evaluated, and the successful bidder identified. A compliant contract will be signed and in place by 31st January 2025.</p> <p>Revised target date: 31 January 2025</p>
Schools' Deficit Recovery Plan Review	H	<p>A process note should be written up for Education staff regarding the expectations for supporting/managing schools in deficit situations. This should include:</p> <ul style="list-style-type: none"> <li>•Who is responsible/able to provide direct support to schools in helping them complete their DRP (which staff or job roles), and through what means this support should be provided;</li> <li>•Who would get involved in the event of a dispute or lack of engagement;</li> <li>•What aspects officers might want to consider for suggesting recovery actions;</li> <li>•What the outcome of support provided should be (i.e., a completed Revenue Recovery Plan template with SMART targets, and a complete Deficit License Application);</li> <li>•That a budget forecast should be run based on the DRP's SMART targets to verify that the targets will reduce in a balancing of the budget;</li> <li>•Timescales for when DRPs should be complete;</li> <li>•Timescales for when to contact schools who do not have</li> </ul>	30/09/2024	<p>The service has reported that a licensed deficit protocol document, which covers aspects of the recommendation, has been produced to support schools in deficit positions. The service also confirmed they have set up a rapid response implementation group to support those schools (although this is still a developing process).</p> <p>A process note for officers has not yet been developed but the service plans to do this in conjunction with a wider roles and responsibilities framework document.</p> <p>Revised target date: 31 March 2025</p> <p>Revised target dates from previous reporting cycles: n/a</p>

		<p>a completed DRP in place including clear SMART targets and roll forecasts substantiated by a budget forecast, so that support can be provided to facilitate this;</p> <ul style="list-style-type: none"> <li>•Whether DRPs should be updated or re-issued if plans change throughout the year.</li> </ul> <p>Internal Audit recommends that the School Finance Team should not accept DRP submissions as complete where the Recovery Plan template doesn't include any SMART targets and a roll forecast, rather they should be sent back for completion with support being provided as necessary to facilitate this.</p>		
<b><i>Medium Recommendations overdue - over 3 months</i></b>				
Climate Change and Environment Strategy	M	<p>Targets 1 "Understand and grow our natural capital account to benefit people and nature by 2025" and 4 "Improve our Biodiversity across Council estate by 2030" should be developed and refined based on the conclusions and evidence resulting from the biodiversity audit. The targets should have a specific focus which is as measurable as possible. The evidence used to inform them should support the targets to be timely, relative to Cambridgeshire being net zero by 2045 and the Strategy's vision to mitigate the impacts of climate change.</p> <p>There should also be evidence to support that the targets are realistic in context of the County's local environment, and achievable with what annual progress is expected to meet the final target date.</p>	30/04/2024	<p>Work to develop biodiversity target will deliver in Q4 2024/5; and for natural capital Q1 2025/6.</p> <p>Due to requirements to gather the evidence base, which may only be done during ecological survey periods, the timeline for these recommendations is necessarily longer than the maximum.</p> <p>Revised target date: 30 June 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - 01 April 2025</li> <li>• July 2024 – TBC</li> </ul>
Climate Change and Environment Strategy	M	<p>Whilst the Council aims to prevent survey-fatigue by requiring all staff to complete multiple surveys, instead the programme board can select a group of staff to represent a cross-section of staff across the Council (of different skills, work locations, working hours and times etc.). With their agreement to engage, an annual survey can be issued only to them, to follow their knowledge of Climate Change and Environment: whether they or their service have taken</p>	01/06/2024	<p>Similar questions were asked again at the 31 October 2024 Cambridgeshire Conversations sessions (unfortunately the poll wouldn't work so a Microsoft form was used instead so less data collected). 52 people completed the form. Although it is difficult to draw direct comparisons with the two data sets as different questions and number of respondents, results show a positive picture in terms the importance of this subject matter to colleagues at the Council and how well informed and</p>

		<p>any adaptive or mitigating actions, how far they accept the Climate Change and Environment objectives and other areas of interest to the board. The evolution of the group's responses can represent the wider organisation's evolving attitudes, knowledge and behaviour overtime, for the programme board's insight. These selected staff would not be targeted specifically for other Climate Change and Environment engagements during the year, to fairly represent any other staff member in the Council. Overtime, Council Officers in this group may be replaced if they change roles or leave the Council to continue to fairly represent a cross section of CCC staff.</p>		<p>confident people feel. Actual results from the form can be shared as required.</p> <p>Internal Audit will liaise with the service to confirm evidence of implementation.</p> <p>Revised target dates from previous reporting cycles: October 2024: 31 October 2024</p>
Climate Change and Environment Strategy	M	<p>The Climate Change and Environment Board should define what constitutes the targets (Targets 2 consists of scope 1 and 2 emissions; Targets 3 scope 3 emissions; target 5 and 6; Target 1 consists of natural capital; Target 4 consists of Biodiversity; Target 7 consists if all Council Buildings and infrastructure). They should then evaluate the Actions in the Action Plan for the proportion of a target's planned outcomes that they impact. A target date must also be assigned to each action- even where they are "ongoing", a target date can at least be assigned to the point where the action should be adopted as Business as Usual within the Council. In light of their impact and target dates, the Actions should be contributing to annual ambitions of reduction/improvement. The completion of actions should move the Council towards the targets of the Strategy and secure their achievement.</p>	01/07/2024	<p>Service has made progress by defining targets within the Climate Change and Environmental Strategy and will add target date to actions in the Action Plan. Additionally, the service will identify the actions where a proportion or quantum contribution towards targets can be assessed. However, it is noted that service will not fully implement the recommendation as originally stated. Instead, they aim to establish arrangements that provide assurance that the Action Plan is sufficient and appropriate to bridge the gap between the current situation and the strategy's targets.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles: n/a</p>
DSG Safety Valve Review	M	<p>Alongside recommendation 1, the Director of Education should write to all schools informing them of the new information system and requesting that they bring information for their school up to date regarding EHCPs within a month. This will ensure that data accuracy is restored quickly so planning for the programme can resume.</p> <p>Where this information is not provided within a month,</p>	31/05/2024	<p>In September 2024, communications with schools took place and further communications would be followed up to ensure information and future requests have the appropriate level of information.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 – 23/07/2024</li> </ul>

		Education should follow up with schools to ensure this information is obtained as soon as possible.		
DSG Safety Valve Review	M	An investigation should be carried out formally to establish whether EHCPs are being funded correctly (in line with legislation, government guidance or agreements) from both Health and Social care and/or Education. If changes in sources of contribution are required, then the outcomes of the investigation should be written up and reported to CLT.	31/05/2024	<p>The service confirmed that they believe that placements for SEND / EHCP educational placements are being funded correctly.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - 31 December 2024</li> <li>• July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	<p>The Terms of Reference for the Transformation and Performance Board should be reviewed and updated to clearly state changes to members, updates to responsibilities, as well as include clear information on the relationship with the SEND Executive Board, expectations on reporting/communication between the two Boards, and how issues are to be escalated outside of the Board.</p> <p>It would also be beneficial to include the Governance Structure Chart and Officer Governance ToR as appendices to this document so it is all in one codified document.</p> <p>This updated Terms of Reference should then be presented to the Board for review and approval.</p>	31/05/2024	<p>The Inclusion for All Framework has been agreed by the Corporate Change Board in August 24 and is replacing the SEND Transformation Board. Programme Management and project officer support have been allocated. A schedule of meetings for the Inclusion Change Board have been agreed and terms of reference drafted. The governance sits within the established governance arrangements for the Corporate Change Board linking directly with CLT to ensure there is rigorous and regular oversight. In light of this, the service have stated that they believe this action is complete.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - 31 October 2024</li> <li>• July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	Meeting minutes should be kept for the SEND Transformation and Performance Board meetings to record the actions that have been decided on in each, what has been approved, and who is in attendance. This ensures that comprehensive evidence is retained of any actions taken or decisions approved by the Board, as well as who is responsible for undertaking said actions, which	31/05/2024	The service have stated that within the newly established Inclusion For All framework, there will be regular escalation reports highlighting risk to delivering and capturing the financial implications, all of which will be reported to the Inclusion Change Board that is chaired by the Executive Director for Childrens, Education and Families. This is now in place and we recommend the action is complete as minutes are taken as part of the I4A Board.

		will reduce delays to the project as actions are more likely to be implemented on time.		<p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	<p>Once the action plan has been overhauled [see recommendation 3], a codified communications plan document should be produced including the following key sections:</p> <ul style="list-style-type: none"> <li>• List of all internal and external stakeholders;</li> <li>• The exact information that needs to be shared with each group (status reports, summary updates etc.);</li> <li>• How this information will be communicated to each group (via Board meetings, online platforms, parents' evenings etc.);</li> <li>• The frequency of these communications;</li> <li>• Who is responsible for sending out communications, or ensuring they are sent on time.</li> </ul>	31/05/2024	<p>A thorough analysis of capacity gaps has been collated into one report. This report is supported by an 'End to End SEND review' that illustrates where the capacity gaps are within the process from point of referral to issuing a plan, The objective of this report is to articulate how the current capacity gaps are impacting on current performance that are not compliant with legal frameworks. Our current compliance with the 20 week statutory timeline is at 5% (Nov 24). By mapping the end to end review, we can illustrate how plugging the capacity gaps will improve performance. This paper will be considered for action by the Corporate Leadership Team for approval. Subject to approval, this will mitigate the risk.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	A dedicated risk session should be set up with the Project Director, Project Manager and Senior Responsible Officers for each workstream at a minimum. This meeting should be held monthly to discuss risk to the project and progress towards mitigating these, including review of all actions against implementation dates and consideration of where escalation may be necessary.	31/05/2024	<p>There is allocated Programme Management support to support the Inclusion For All Framework that will capture risk and risk mitigation. This will be reported through the agreed governance arrangements.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p>

		Once an officer has been given responsibility for each risk (see recommendation 8), they should carry out regular monitoring on the progress of mitigation plans and produce a brief report which can be distributed to senior officers at risk sessions. This will help senior officers see where actions are/are not working. Where risks are not being reduced, these should be escalated to the SEND executive Board or Corporate Leadership Team.		Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 – TBC</li> </ul>
DSG Safety Valve Review	H	"The risk log should be updated with the most current risks and ordered based on priority. The mitigation plans should then be amended to include: <ul style="list-style-type: none"> <li>• A clear plan for each risk stating exactly what action will be taken;</li> <li>• How this action will reduce the risk;</li> <li>• The responsible officer assigned to each risk;</li> <li>• A start date and deadline for each action. "</li> </ul>	31/05/2024	There is allocated Programme Management support to support the Inclusion for All Framework that will capture risk and risk mitigation. This will be reported through the agreed governance arrangements.  Internal Audit is awaiting evidence of implementation which would allow this action to be closed.  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	Once the information system has been implemented [see recommendation 1], the status reports should be updated with detailed quantitative data as this will give more clarity as to how the project is progressing towards meeting the agreement. It will also allow the Board to see what actions are making more of an impact so these can be prioritised.  Quantitative data should include: <ul style="list-style-type: none"> <li>• Number/cost of EHCPs for current period vs previous period;</li> <li>• Net change in EHCP numbers;</li> <li>• Change in budget deficit;</li> </ul>	31/05/2024	There are agreed performance measures that will drive the activity of the Inclusion for All Programme including the financial impact of managing demand down from reliance on high cost independent placements to mainstream schools. These measurable targets reflect the revised SV agreement submitted at the end of October.  Internal Audit is awaiting evidence of implementation which would allow this action to be closed.  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>• October 2024 - TBC</li> <li>• July 2024 – 31 August 2024</li> </ul>



		<ul style="list-style-type: none"> <li>• Data showing the effect of actions on number of new EHCPs, ceased EHCPs etc.</li> </ul>		
DSG Safety Valve Review	M	<p>Although detailed reports are being provided to CLT, the arrangements for this reporting should be documented, including the requirements of reporting and the frequency.</p> <p>Alongside this, monitoring reports should be written to give an accurate depiction of the programme and progress towards achieving objectives. They should include:</p> <p>Detail of blockers/risks that project officers are struggling to deal with;</p> <p>Accurate quantitative data (once the new information system is implemented);</p> <p>Detail of the current highest priority actions and the progress of these.</p>	31/05/2024	<p>The agreed governance arrangements for the implementation of the Inclusion for All Framework ensure there are regular reporting lines and escalation routes from the Inclusion for All Change Board through to the Change Board that is chaired by the Chief Executive.</p> <p>The governance also supports engagement with health partners through the Local Area Partnership Board and the SEND Executive Board.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - 30 October 2024</li> <li>• July 2024 – TBC</li> </ul>
Interims & Agency Staff	M	<p>A contract document/more detailed placement confirmation document should be developed to clearly state the terms of an interim engagement that should be approved by both the Council and Opus. This should include: the full job description for placement: the period of the placement: terms between the council and Opus regarding remedial action that can be taken if the interim is not effectively delivering the role; and terms for termination of the placement. No placement should start without this contract being signed by the council and Opus.</p>	31/05/2024	<p>The service has confirmed that a new placement confirmation in place at OPUS contains the details of the assignment. The placement terms, including arrangements for termination, are standard and are contained in the terms of engagement which are seen by all parties. Consideration will be given as to whether this mitigates any risk sufficiently and discussions held with the Executive Director.</p> <p>The update above is from the previous reporting cycle. No updates have been provided for this reporting cycle.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - 31 December 2024</li> <li>• July 2024 – TBC</li> </ul>

S106 Funding	M	<p>Introduce KPIs suitable for the S106 team, for example one of these could be:</p> <p>Fund Collection Efficiency - Track the % of S106 funds successfully collected within the stipulated timeframe after triggers are reached or Timeliness of transfer of funds from the S106 holding account to the service accounts linked to associated capital projects.</p>	01/06/2024	<p>KPIs will be proposed to the S106 &amp; CIL Board for approval 30/01/2025.</p> <p>Revised target date: 31 January 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 – 31 January 2025</li> </ul>
S106 Funding	M	<p>The Council should conduct an evaluation of the TSF team’s staffing/system needs against an increased workload.</p> <p>This evaluation should consider a cost benefit analysis showing whether better trigger monitoring and fund allocation might increase revenue, offsetting new staffing costs.</p> <p>Implementing a resilience plan for staff absences and comparing staff levels with similar local councils, such as City/South District or Hunts, will provide further context.</p> <p>A Business Case for this should be developed, given that effective monitoring of triggers may be expected to increase the timely receipt of s106 funds.</p>	01/05/2024	<p>The case for an additional officer will not be presented to the Recruitment Panel until the budget headroom is found for the additional resources recommended by the audit. There is a significant risk that other audit recommendations will be further delayed as a result.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 - 31 December 2024</li> <li>July 2024 – 01/09/2024</li> </ul>
Safe Employment	M	<p>As part of the refresh of safe employment policies at Recommendation 1, HR should liaise with the Adults and Children’s directorates to agree a corporate recommendation on the frequency of DBS re-checks, and to agree a consistent policy on renewing DBS checks for existing members of staff who are moving to new roles. This should be documented in policy and taken to CLT for approval (see Recommendation 1).</p>	01/06/2024	<p>The service has reported that ‘on initial consideration of this piece it became clear that as well as considering re-checking there is a need to review the current posts that attract a DBS check as well as the level that is currently assigned. Updated lists will be issued to Children’s and Adult Services in November to allow a review of those lists. This will then enable accurate financial analysis of any potential policy change for CLT to consider in the new year.’</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 - TBC</li> </ul>

				<ul style="list-style-type: none"> <li>July 2024 – 31 July 2024</li> </ul>
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>A meeting was held with CCC finance on the 21 November with the Head of Finance. Further discussions are required with Finance Business Partners to agree actions within directorates. Action plan to be developed and agreed with Finance. Expect this to be in place by February and will liaise with Audit to see if this action can be closed and become business as usual.</p> <p>Revised target date: 28 February 2025</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>October 2024 – TBC</li> <li>July 2024 - 31 October 2024</li> <li>March 2024 - TBC</li> <li>January 2024 – TBC</li> </ul>
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 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.	31/12/2023	<p>The duplicate commercial suppliers were prioritised and now that has been completed, work is commencing on the instances where suppliers are set up as commercial and non-commercial. Progress updates on volumes will be presented to the Lead Authority Board and Audit, with a view to close by the end of Q4 24/25</p> <p>Revised target date: 31 March 2025</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>October 2024 – 31 October 2024</li> <li>July 2024 - September 2024</li> <li>March 2024 - TBC</li> <li>January 2024 – 31 March 2024</li> </ul>
Incident & Problem Management 22-23	M	Problem management procedures should be amended to incorporate the following: a) The ICT Service should consider how Hornbill can be utilised in the problem management process. Once	31/12/2023	Hornbill has been updated to reflect the CCC only environment. As part of updating the service BCPs each service is listing their IT reliant systems and order of priority in an incident. A subgroup of the Emergency Planning group has

		<p>established the documented procedures should be amended to give clarity and guidance on the use of Hornbill for problem management.</p> <p>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 into 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>been set up to focus on IT incident management, comms to teams and also the order in which systems are returned to service in an incident. While the majority of services are hosted outside of the Council IT environment there may be times when bringing these back online is outside of the control of the Council.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – 30 November 2024</li> <li>• July 2024 - 30 November 2024</li> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
<p>Incident &amp; 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 prioritisation matrix that should either:</p> <ul style="list-style-type: none"> <li>• Rank systems and sites in priority order</li> <li>• 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</li> </ul>	<p>31/12/2023</p>	<p>As part of the refresh of BCPs and the subgroup all services will prioritise their systems and the order in which they need to be brought back online. While most systems are hosted outside of the Council IT environment and are outside of the control of the Council as to when they are restored to service the Digital Service will ensure the order of priority is communicated to suppliers.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p>

				<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – 30 November 2024</li> <li>• July 2024 - 30 November 2024</li> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
Incident & Problem Management 22-23	M	<p>New classification should be introduced in Hornbill that allow for incidents to be clearly identified and reported on. This could be achieved through the introduction of a mandatory filed to classify and case as either a service request or incident.</p> <p>Reporting on actual incidents and their resolution should be introduced and provided to the Service Director and Executive Director.</p> <p>Once a base line has been established KPIs for incident resolution should be established.</p>	31/03/2024	<p>Hornbill has been updated to reflect the CCC only environment.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – 30 November 2024</li> <li>• July 2024 - 30 November 2024</li> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
Incident & Problem Management 22-23	M	<p>SMART KPIs and Critical Success Factors for Problem Management should be developed and included in procedures.</p> <p>Once established, performance monitoring reporting should be introduced. This should include reporting on ongoing/unresolved problems.</p>	31/03/2024	<p>The Service has reported that with regards to ongoing problems or incidents there is a process to update the Hornbill call and ensure communication is in place.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – 30 November 2024</li> <li>• July 2024 - 30 November 2024</li> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
Local transport Capital Block Funding (grant)	M	A time recording system should be implemented across Place and Sustainability to ensure any Service, Team or Officer time that is charged to project or other work is	31/03/2024	Corporate Finance Colleagues have confirmed that all relevant P&S Officers should be completing excel timesheets as a corporate solution has not been introduced.

		<p>accurately recorded to reflect actual time and costs associated with delivery. Such a system could be:</p> <ul style="list-style-type: none"> <li>• an extension of the timesheet process currently used by some teams</li> <li>• free software available online; or</li> <li>• software that is either procured or built internally that is located on Council servers.</li> </ul> <p>The system should be able to:</p> <ul style="list-style-type: none"> <li>• Apply different staff rates, including overheads and risk percentages, for each project.</li> <li>• Calculate staff costs for each project based on the applied rates.</li> <li>• Interface with/upload data to ERP Gold to provide an efficient way of updating project ledgers with staff costs. Internal Audit recommends that whatever time recording system is chosen is used consistently across the board to ensure the most efficiency.</li> </ul>		<p>Corporate Finance Colleagues also confirmed that a process is evolving to flag any timesheets not completed and provided to Finance. This process is not yet documented. Internal Audit will review when the agreed process is documented.</p> <p>NB – the original action owner has left the Council and so Internal Audit have been liaising with Finance Colleagues</p> <p>Revised target date: 31 January 2025</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• October 2024 – 31 March 2025</li> <li>• July 2024 - TBC</li> <li>• March 2024 - TBC</li> </ul>
Multi Agency Safeguarding Hub	M	Regular training and policy reinforcement for staff, combined with a monitoring system to track compliance with response times is critical to prevent future occurrences of delays.	30/05/2024	<p>The service has stated that a stronger dataset for MASH is now available on Power BI. The processes in place show that strats are happening in a more timely way. The service state that progress on this is being monitored and showing real improvements, the service state they will recommend completion once they have consistently high performance.</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 – TBC</li> <li>• July 2024 – TBC</li> </ul>
Case 126 Transport Backlog	M	The service should dedicate resources to work with the Procurement and Commercial Team to look at their processes and approach and aim to e.g. explore whole school contracting etc.	01/08/2024	<p>This is being explored as part of the Transport Transformation project during 2024. It will be applicable for some provisions. Only two responses received from the soft market survey. the service is looking at 2026 for this rather than 2025. It is important that they have the engagement from suppliers. Agreed to extend the survey for another two weeks and to prompt suppliers via comms. Regular workstream mtgs planned.</p>

				<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 – TBC</li> </ul>
S106 Funding	H	<p>Develop a process for regular tracking and monitoring for S106 allocations and expenditure. This could be evidenced through statements of cost.</p>	01/07/2024	<p>Corporate Finance is able to track allocation of funds. This is done as part of the monthly finance reconciliation process. Utilisation of funds by project is tracked by the different services.</p> <p>A process has been developed with Senior Finance Business Partners, Head of Asset Management and Pathfinder Legal Service to identifying S106 funding and linking it to projects to use the funds. Reporting on spend is being monitored using the Capital Programme Board and specific Project Boards. This process has been presented to the S106 &amp; CIL Board for review 26/11/2024.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 – 31 December 2024</li> </ul>
S106 Funding	M	<p>Develop comprehensive, up-to-date training and guidance policy/ procedure for the S106 process. Documentation should include roles and responsibilities as well as processes to be followed, in addition including clear documentation of procedures and background information for legislative changes and where updates are saved and available for review.</p> <p>The policy should also include a standardised communication protocol and established clear processes between teams related to the management of S106</p>	01/09/2024	<p>Procedures relating to the Development and Policy team's role in the process is nearing completion. This will be collated by the Funding and Innovation Programme Manager and Development &amp; Policy Manager and be submitted to the Head of Planning. A paper will be presented to the January meeting of the S106 &amp; CIL board.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 – 31 December 2024</li> </ul>

		agreements, from planning through to completion. For example, introduction of regular meetings between the Planning department, Pathfinder legal and TSF for data sharing.		
Interims & Agency Staff	M	<p>A central database should be developed to include all interim engagements currently in place with the Council, and a process of quality assurance and compliance checking should be introduced to identify non-compliance with the Agency Worker &amp; Interims Policy.</p> <p>The database should include a record of all documentation required by the policy for each interim and should include a record of all documentation required by the council's Contract Procedure Rules for any interim not engaged via Opus. Information should include the ERP number for the vacant post; the salary ceiling for the vacant post; confirmation that a job description and person specification is in place for the role; the rate currently being paid for the interim and the variance to the salary for the post. These files/central record should be retained by HR and quality assurance spot checks should be undertaken to confirm relevant documents and approvals are in place, to confirm compliance/identify non-compliance and take remedial action.</p> <p>Regular checks should then be undertaken to confirm compliance with the policy and to identify and challenge long-term and high-cost engagements. This process could utilise ERP reporting, combined with the records in the central database.</p> <p>A check of every interim should be undertaken to confirm the interim is covering a vacant post in ERP and that the Workforce Expenditure Control Panel has approved the engagement. This should be recorded on the master record. Any instances of non-compliance should be reported to the panel, and the panel should receive reporting on engagements for scrutiny and challenge (see</p>	31/07/2024	<p>The service has reported that funding is not available for a post to deliver this work and there is no capacity within the team to pick the additional work up at this point in time. Further work will be done to produce a business case to consider whether the risk identified is acceptable or whether additional financial resource should be found to address the risk in the way the audit recommendation suggests.</p> <p>Revised target date 28 February 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>October 2024 - TBC</li> </ul>



		<p>also Recommendation 3).</p> <p>As part of recommendation 2 above, centralised spot checks should be undertaken on interims to ensure that a declaration of interests is in place. Any instances of non-compliance should be reported to the Workforce Expenditure Control Panel.</p> <p>In conjunction with recommendation 2, checks should be undertaken to ensure that any interim appointment not through Opus has complied with the Council's Contract Procedure Rules. Any instances of non-compliance should be reported to the Workforce Expenditure Control Panel and the Head of Procurement relevant Executive Director, Head of HR and Head of Procurement.</p>		
Interims & Agency Staff	M	<p>Reporting on interim expenditure should be strengthened with the inclusion of additional information to provide greater insight on the Council's use of interims, and to provide increased opportunity for scrutiny and challenge. In particular, it is suggested that reporting should include:</p> <ul style="list-style-type: none"> <li>• Total cost and number of interims in each directorate.</li> <li>• Total cost and number of interims in each service.</li> <li>• The highest cost individual interim cases.</li> <li>• Details of any interim appointment in excess of 20 weeks.</li> <li>• Details of any interim appointment that has been subject to multiple extensions.</li> <li>• Details of any interim appointment where the cost of the placement is more than 20% above the cost of the substantive post.</li> <li>• Any interim not provided by Opus People Solutions.</li> </ul> <p>Reporting should be to the Workforce Expenditure Control Panel, CLT, and Audit and Accounts Committee for scrutiny and challenge. As reporting to Committee is public necessary redaction should be carried out to ensure any personal or commercially sensitive information is not unlawfully disclosed.</p>	31/07/2024	<p>The service has confirmed that since July 2024 additional information requested is now contained in the quarterly report to Audit and Accounts Committee. Future versions of this report will be shared with CLT for information in advance of being presented at Committee</p> <p>The ability to fully implement all elements of the recommended reporting is reliant on the additional resource as above.</p> <p>Revised target date: 28 February 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• October 2024 - 28 February 2024</li> </ul>

		<p>In conjunction with recommendation 1, reporting should also be strengthened to include performance against agreed Service Level Agreements and KPIs to ensure the Council is able to effectively measure whether Opus People Solutions are providing an effective value for money service.</p> <p>(This recommendation should be considered in conjunction with recommendation 2 above).</p> <p>A paper should be presented to the Workforce Expenditure Control Panel detailing the Locum Social worker placement, the costs and a cost comparison to equivalent permanent staff members, and the reasons for non-compliance, and why this engagement. Options should for how they will bring practices in line with the Council's policies in practice, including immediate termination of the placement.</p>		
Interims & Agency Staff	M	<p>HR should liaise with Opus to ensure that Opus:</p> <ul style="list-style-type: none"> <li>• Provide a copy of the right to work in the UK evidence as standard for all placements; and</li> <li>• Provide written confirmation that pre- engagement checks have been completed to recruiting managers and HR. This should then be retained on the central data base (see recommendation 2).</li> </ul> <p>No interim should start in a placement until the above has been provided. Any non-compliance should be reported to the Workforce Expenditure Control Panel.</p>	31/07/2024	<p>Opus have recently introduced a new system that enables hiring managers to source and manage their assignments more effectively. The system holds all right to work and pre-employment checks and this is all accessible to the hiring manager. There is also access to the full system for the HR Business Partner team. The Opus system places a 'hard stop' on any assignments being activated until all compliance including pre-employment checks and right to work documentation have been checked and uploaded to the system.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target dates from previous reporting cycles: n/a</p>
Asset Valuations for the Statement of Accounts	M	<p>A set of documented procedures should be formulated for the asset valuations process, including the following:</p> <ul style="list-style-type: none"> <li>• Clear roles including the specific officers/service areas responsible for each aspect of the internal checks;</li> </ul>	30/06/2024	<p>The service has reported that a plan of action has been developed in principle, but formal agreement was delayed due to the finalisation of accounts and the tender for new external valuers. Further discussion is required to formally agree the internal procedures between Finance and Strategic Assets.</p>

		<ul style="list-style-type: none"> <li>The exact requirements of these internal checks (e.g., specifically which documents should be reviewed);</li> <li>Set deadlines for checks to be completed to give enough time to report issues to the external valuers;</li> <li>Timescales for the provision of information.</li> </ul>		<p>Revised target date: 30 April 2025</p> <p>Revised target dates from previous reporting cycles: n/a</p>
<p><b><i>Medium Recommendations overdue - under 3 months</i></b></p>				
Waivers and Direct Awards	M	<p>When reporting performance against KPI 169, the Procurement Team should report a raw figure, which continues to report how many waivers were requested with 5 days or fewer notice. Alongside this figure, they should also report an adjusted figure where they remove the circumstances of genuine urgency or where Procurement has been closely involved to ensure compliance with Contract Procedure Rules, to more directly reflect where requests have not been made with as much notice as possible.</p> <p>When KPI 169 is adjusted, all discounted short notice waiver request numbers should be recorded and reported with a brief explanation as to why that waiver has been omitted from the adjusted figure. this will serve to deter challenge of the figures and provide assurance over the adjusted figure.</p>	30/09/2024	<p>The service has reported that this reporting will now take place from Quarter 2 of 2025/26.</p> <p>Revised target date: 30 June 2025</p> <p>Revised target dates from previous reporting cycles: n/a</p>
Business Continuity	M	<p>The Head of Emergency Planning to document a corporate process by which services are identified as 'critical' and prioritised for reinstatement (this could include creating groups of services as priority 1, 2, 3 etc.). The list of these services should be included as an appendix to the Corporate BCP.</p>	31/10/2024	<p>Additional time has been allocated by the EPT in light of the additional investment in the Emergency Planning Team to provide scrutiny and written feedback on the quality of BC plans in critical CCC service areas. Additional information is being collated from Services this year on their IT &amp; Accommodation requirements following significant changes in ways of working across the council since the Pandemic. An IT Resilience Working Group has been established with an initial meeting taking place in November 2024 to discuss the software &amp; systems element listed in service level BCP's. Additional meetings are due to take place in 2025 and surveys will be circulated to services to inform the development of a</p>

				<p>Prioritisation Criteria and List of services that should be prioritised for reinstatement in the event of a disruption.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue.</p>
Business Continuity	M	<p>The Head of Emergency Planning to produce a methodology that outlines the criteria which Emergency Planning Team (EPT) should apply when assessing each service and assigning a priority rating in relation to business continuity. These ratings should be used to allocate EPT resource to conduct challenge and scrutiny of BCPs for critical services, including a formal approval by EPT of the BCPs in place in these services. Where additional action is needed to ensure these BCPs are robust, this should be formally agreed between the service BC lead and the EPT team, and followed up by the EPT before final approval of the BCP is issued. This methodology should be agreed with CLT and link with the prioritisation criteria applied for prioritising service reinstatement within the Corporate BCP as per recommendation 3a.</p>	31/10/2024	<p>Additional time has been allocated by the EPT in light of the additional investment in the service to provide scrutiny and written feedback on the quality of BC plans in critical CCC service areas. Additional information is being collated from Services this year on their IT &amp; Accommodation requirements following significant changes in ways of working across the council since the Pandemic. An IT Resilience Working Group has been established with an initial meeting taking place in November 2024 to discuss the software &amp; systems element listed in service level BCP's. Additional meetings are due to take place in 2025 and surveys circulated to services to inform the development of a Prioritisation Criteria and List of services that should be prioritised for reinstatement in the event of a disruption.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue.</p>
Climate Change and Environment Strategy	M	<p>The Programme Board should develop target 7 "All Council buildings and infrastructure to be resilient to climate change impacts by 2045" to be specific and measurable. To be specific, it should communicate which climate impacts are relevant (like flooding or extreme temperatures), and the resilience needed against them. An agreement should be made on what will be measured according to the specification of the target, so that it progression of the target is clear.</p>	01/12/2024	<p>A project with Local Partnerships has been approved. This will support the development of a Climate Risk assessment for the council's services. This will provide the evidence base to improve the specificity of this target. Contract to commence the work with Local Partnerships is awaiting approval/signature. Timeline: January 2025 - Autumn 2025</p> <p>Revised target date: October 2025</p> <p>This is the first reporting cycle for which this recommendation has been overdue.</p>

Electronic Records Management	M	<p>Without up-to-date policies and adequate procedures documenting processes for the creation, retention and destruction of information assets, it may be that the Council does not have a sufficient overview of the lifecycle of data. This may prevent the Council from adequately managing data in a manner which protects its confidentiality, integrity and availability.</p> <p>The Information Management Board will review the suite of IT and Information Governance policies to ensure that these reference the above and ensure understanding for all users. The council's Senior Information Risk Owner is to establish the terms of reference and remit of the Cambridgeshire County Council Information Management Board in 2024/2025.</p>	01/10/2024	<p>Draft policies are being worked through in a targeted way and ensure that there is a clear link between policy and practice</p> <p>Revised target ate: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue.</p>
Electronic Records Management	M	<p>We recommend that the Council undertakes a review of the IAR/ROPA to ensure that the information recorded is accurate, complete and up-to-date.</p> <p>The Council should establish within policy who has responsibility for the continuous monitoring and regular update of the IAR/ROPA, and should set out requirements for regular review of the information captured within the document. An appropriate level of oversight should also be applied, with escalation routes established for use in situations where significant alterations to the IAR/ROPA are required.</p> <p>We also recommend that in order that individuals understand their responsibilities, the Council undertake awareness raising activities to outline why consistent use of the Information Asset Register is key to successful data and records management.</p>	01/10/2024	<p>Discussed at Information Management Board and work is in progress considering using Microsoft tools to identify systems and contents</p> <p>Revised target ate: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue.</p>
Electronic Records Management	M	<p>We recommend that the Council undertakes a full review of their Retention Schedule, conducting an exercise to ensure all required information is recorded and up-to-date. As part of this, we recommend that the Council</p>	01/10/2024	<p>Discussed at Information Management Board and this work will link into the asset register to give a complete link to the information.</p>

		<p>simplifies the manner in which they record asset retention periods, moving from a 'Minimum' and 'Maximum' Retention Period to one field to capture the appropriate period of retention. This retention period should be used as a trigger point for destruction or exception decisions.</p> <p>The Council should, additionally, establish requirements for regular review of the schedule to ensure it remains accurate.</p> <p>We also recommend that the Council establishes procedure for the regular review of records to ensure timely identification and appropriate management of any records outside their retention period.</p>		<p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue.</p>
LD Supplier Resilience	M	<p>Enhance monitoring and reporting processes for LD suppliers under call-off contracts.</p> <p>a) Enhance the monitoring and reporting processes for LD suppliers under call-off contracts. Implement consistent and standardised monitoring protocols, documentation requirements, and reporting mechanisms to ensure timely visibility into potential issues or concerns.</p> <p>b) Establish clear protocols and communication channels for suppliers to notify the council of any financial or operational challenges they may be facing, including defined escalation procedures and timelines for addressing such notifications.</p> <p>c) Implement a robust contingency planning process to ensure the seamless transition of services in the event of a supplier collapse or contract hand back , including provisions for interim service arrangements, alternative supplier sourcing and communicate protocol with service user and stakeholder.</p> <p>d) Provide training and guidance to relevant staff involved in supplier management, contract administration to ensure consistent understanding and application of established protocol and procedures.</p> <p>e) Enhance the Notification of Concern (NOC) Tracker to generate comprehensive management reporting, which may include data analytical capabilities to identify repeat</p>	01/10/2024	<p><b>In-Complete</b></p> <p>Service expects to share final evidence set by end-January 2025, as testing is taking place.</p> <p><b>IA remark:</b> Partially implemented: Further progress has been made in the implementation of the monitoring and reporting processes for LD suppliers. The service has continued to enhance its frameworks and tools, with notable updates including:</p> <ul style="list-style-type: none"> <li>- The ASC provider Risk Assessment Tracker is in the final stages of population and is scheduled to go live in January. This tracker consolidates risk data from multiple sources (e.g. NOC data, credit checks, financial spend and service user data) and introduces a colour coded risk indicator system.</li> <li>- The NOC BI dashboard is under development and expected to be operational in February, which will enhance reporting capabilities through data analysis and trend identification.</li> </ul> <p>To fully close this finding, internal audit requires confirmation of the following completion and operationalization of the Adam framework onboarding for providers, evidence that the ASC Provided Risk Assessment tracker is fully populated and in</p>

		<p>concerns, that may indicate financial or operational instability issues, and other relevant trends or patterns.</p> <p>f) Enhance the template for contract meetings to promote discussions on key risk areas such as safeguarding, health and safety, workforce stability and financial resilience. documents in the ADAM system. This review process should be undertaken systematically, prioritising critical suppliers or high-risk areas.</p> <p>g) Enforce the provision of Clause 37 of framework contract template and corporate Business Continuity policy related to the submission, review and updating of comprehensive Business Continuity Plan by LD suppliers, ensuring compliance with established requirements and timelines. This could be targeted particularly to suppliers identified as being higher risk.</p>		active use. Confirmation of the operational readiness and functionality of the NOC BI dashboard.
Multi Agency Safeguarding Hub	M	To conduct training for MASH practitioners, surrounding information sharing with statutory bodies to ensure a proper understanding of the councils' responsibilities as the data controller. Amendments to the information sharing section of the MASH Manual to better explain the legality of information sharing and how it relates to MASH's specific circumstances. This could include example cases outlining the correct response in common scenarios.	31/12/2024	<p>The service state that this has been achieved. DBS Training was delivered to all MASH staff 2024 and they are responding proportionately to DBS request checks by Ofsted.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p>
Multi Agency Safeguarding Hub	M	Provide support and clear communication to staff undergoing vetting, especially those who are denied access to the main office, to mitigate any negative personal and professional impacts. This includes establishing a support system that includes counselling and or professional guidance, to help mitigate negative impacts on staff morale and dynamics. While the MASH service doesn't have authority over the vetting process, advocating for a review of the process to ensure it remains rigorous but fair for MASH staff would be beneficial.	31/12/2024	<p>This has improved from Level 3 vetting to Level 2.</p> <p>Revised Target date: TBC</p>
Multi Agency Safeguarding Hub	M	Performance indicators within the Service plan should be introduced as soon as possible to ensure key objectives are being measure and met effectively. KPIs should be Specific Measurable, achievable, relevant and Timebound.	31/12/2024	There is PI in Power Bi but this needs significant improvement.

		There should be evidence of management review of KPIs, and action taken where targets are not achieved.		There is regular review and monitoring of contacts into the MASH, and this is ensuring that contacts are reviewed within 24 hours.  Revised Target Date: TBC
Pensions 2023-24	M	The Pension service should also include in the checklist for the transfer out process, the requirement to issue letters LTVOUTN04 and/or LTVOUTN01. These letters provide members with details of pension scams.	31/12/2024	Relevant process has been updated. LTVOUTN04 to be issued to all non-public sector related transfer out quote requests, for the purpose of advising them on pension scams. Evidence of this to be sent to Audit following which action can be closed.  Revised Target Date: TBC  This is the first reporting cycle for which this action has been overdue.
Pensions 2023-24	M	A Second Officer check should be implemented for the annual uplift process.  Documented procedures should be developed covering the checking process including: <ul style="list-style-type: none"> <li>• roles and responsibilities for the PI increase checking process</li> <li>• how to undertake the checking process</li> <li>• guidance on potential error/error codes and how to resolve them.</li> <li>• the requirement for a second officer review/check</li> <li>• reporting to the head of pensions that all checks have been completed.</li> </ul>	31/12/2024	Process notes have been completed. Evidence of this to be sent to Audit following which action can be closed.  Revised Target Date: TBC  This is the first reporting cycle for which this action has been overdue.
Pensions 2023-24	M	1) The Cambridgeshire and Northampton's Reporting Breaches of the Law to the Pensions Regulator 2022 Policies should be amended to include, in line with the Code of practice no. 14: Governance and administration of public service pension schemes: <ul style="list-style-type: none"> <li>- How the law and facts around the suspected breach can be clarified (where this information can be found).</li> <li>- A measure of what a material cause, effect, reaction and implication is.</li> <li>- A timeframe for identifying and assessing procedures to take place.</li> </ul>	31/12/2024	Actions 3 and 4 have been completed in line with the October Committee reports and will continue for all future Committee and Board Reports. Actions 1 & 2 are on track to be completed by the end of December. Evidence of this to be sent to Audit following which action can be closed.  Revised Target Date: 31 January 2025  This is the first reporting cycle for which this action has been overdue.



		<p>- A procedure for dealing with difficult cases and what breaches require prompt reporting.</p> <p>2) To further enhance the amendments, the Governance and Regulations team should develop a comprehensive breach identification checklist (or guideline). This can be informed by the “Judging whether a breach must be reported” section of the Code of practice, and should outline:</p> <ul style="list-style-type: none"> <li>- Types of breaches.</li> <li>- Materiality.</li> <li>- Timeline for reporting.</li> </ul> <p>3) The policies should also document a process to reconcile the Breaches of the Law log with the breaches reported, for the full 2023/24 year. To reduce the risk of misrepresenting the reconciliation outcomes, this should be carried out by an officer who is independent from the original reports. This will allow any omitted/incorrectly reported items to be identified. These items should be corrected and clearly be reported to the Board(s).</p> <p>4) The Pensions Service should include a reconciliation in their regular reporting process, with separation of duties are in place, ensuring that a separate Senior Officer completes the reconciliation (separate to the Officer providing data for the reports).</p>		
S106 Funding	H	<p>The finance and TSF should jointly conduct a detailed analysis to assess the timeliness of S106 fund allocation to projects. This analysis should include:</p> <p>A review of specific cases where funds were not drawn down promptly, identifying the causes and scale of delays.</p> <p>An evaluation of the current system's capability to ensure accurate and efficient allocation of S106 funds.</p> <p>Assessment of the financial risks associated with borrowing against S106 contributions, particularly in</p>	01/10/2024	<p>The Service has reported that these issues are presented within the Risk Register.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this action has been overdue.</p>

		<p>scenarios where anticipated triggers are not met.</p> <p>Development of clear action plan to improve the allocation process, enhance transparency, and mitigate associated financial risks. This plan should be specific, measurable and include timelines for implementation</p>		
S106 Funding	M	Introduction of a Directorate risk register with the incorporation of key risks related to S106.	01/10/2024	<p>Risk Log will be presented for Board review 26/11/2024.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p>
S106 Funding	M	The council should transition from using separate data management systems to a single integrated system that consolidates all S106 data. This unified system should be capable of accurately tracking every aspect of S106 agreements, from initial setup to the monitoring of trigger points and the management of financial contributions.	31/12/2024	<p>The risk is maintained as there is currently no budget allocation for additional resource in the team as recommended</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this action has been overdue.</p>
Waivers and Direct Awards	M	There should be a section on exempt/emergency procurements in the Procurement E-learning. The information provided should be the same as information on exemptions provided in the contract procedure rules. Training should include a couple of case studies of compliant and non-compliant uses of a waiver to further demonstrate what can be found in documented guidance, and include information on KPI 169 and waiver notice periods. Additionally, E-learning should encourage officers to seek advice from Procurement sufficiently early to consider alternative procurement options, when they may require a waiver.	31/12/2024	<p>The e learning will be revised ready for the PA23 go live and this information will be added then.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this action has been overdue.</p>
Management of Consultants	M	Before approving a consultancy procurement, a check should be undertaken (and recorded) that the requester is a permanent member of Council staff. This check could be undertaken with assistance from the HR service and evidenced in the central record (see recommendation 1).	31/12/2024	<p>The Service has reported that work is underway to implement this recommendation</p> <p>Revised target date: TBC</p>

		Any requests not made by a permanent member of Council staff should be rejected and reported to CLT.		This is the first reporting cycle for which this action has been overdue.
Management of Consultants	M	The Head of Procurement and Commercial should determine whether the policy should be amended to remove the requirement for an IR35 check to be undertaken in all consultancy engagements. If the policy is to be amended accordingly it should clear guidance on when an IR35 is required and when and IR35 check is not required. this should include example cases to help ensure officers comply with the policy and to mitigate the risk that checks are not undertaken as required.	31/12/2024	The Service has reported that work is underway to implement this recommendation  Revised target date: TBC  This is the first reporting cycle for which this action has been overdue.
Management of Consultants	M	A Consultant monitoring template should be developed support officers to undertake consistent monitoring of consultant's performance for those long term or high spend contracts. The template should include sections for recording the agreed scope, objectives, and outcomes, whether these are on track/have been achieved, as well as a section for recording remedial action where required. if problems have arisen.	31/12/2024	The Service has reported that work is underway to implement this recommendation  Revised target date: TBC  This is the first reporting cycle for which this action has been overdue.
Management of Consultants	M	The policy should be amended to include a clearly defined upper limit for the length of consultancy contracts (e.g., 6 months). Any contracts that are expected to exceed this limit should be reviewed and a new separate approval request should be submitted before the end of the 6 months. This would provide further scrutiny and challenge and may reduce the risk that a consultant is being used where council resources would be more effective and provide better value for money. Any such cases should be formally monitored on a monthly basis and reported to CLT.	31/12/2024	The Service has reported that work is underway to implement this recommendation  Revised target date: TBC  This is the first reporting cycle for which this action has been overdue.
Case 143 - JS Direct Payment	M	An invoice should be issued for the amount of c. £16,734 that has been refunded twice to XS's account. The service should create a reconciliation of the duplicate requests to the first requests in order to support the invoice and evidence the correct amount.	30/11/2024	The service has reported that Adult Finance Team and Direct Payment Monitoring Officer is undertaking final round of reconciliations of the account, in preparation for dispute meeting with Direct Payment Support Service, client and family.  Revised target date: 31 March 2025

				This is the first reporting cycle for which this action has been overdue.
Case 143 - JS Direct Payment	M	The Direct Payment Monitoring Team (DPMOs) should formally raise the issue of duplicate refund requests to the DPSS and request that procedures be put in place to prevent this. For example: Refund request forms should be stored in a central location for each service user (on Wisdom/Mosaic), in order to prevent duplicate requests from being paid. The request forms should be saved to include the date of expenditure in the title, in yyyymmdd format, to allow sorting by date. Before any refund requests are approved, it should be verified that no requests have already been submitted for the same date of expenditure. If they have, this should be reviewed to ensure that no duplicate requests exist between the refund forms. Any refund requests for expenditure over 6 months old must be approved by CCC Adult Social Care.	31/10/2024	The service has reported that the Direct Payments Support Service (DPSS) service requested more information from the DPMO team to establish the exact details of the issue. This has now been received this and officers are in contact with the DPSS to finalise their response.  Revised target date: TBC  This is the first reporting cycle for which this action has been overdue.
Case 150- Bridlepath	M	a) The applicability of the Rights of Way policy should be clearly communicated to PROW officers, emphasising its applicability to the PROW officers when undertaking work that goes beyond routine maintenance. This communication should include guidance on how to determine & document surface changes and when policy is exempt as day-to-day maintenance.  b) It is recommended that when works are believed to constitute routine maintenance rather than a change to surface, this should be clearly documented and signed off by the appropriate authority. This documentation can then be presented if the nature of the work is subsequently queried, providing a clear audit trail and justification for decision made.	31/12/2024	a) The service has reported that they have 'a developed a process map for when the change of surface document should be used and how it should be applied. The updated process will be shared with PROW officers in a session plan for the end of January 2025. b) The service has reported that 'an excel based framework has been developed to guide officers in managing surface changes, capturing essential details such as location, type of maintenance, and stakeholder consultations. The framework will be embedded into the POWA QA process, and the Head of Service for highways maintenance will be responsible for Sign off.'  revised target date: 31 January 2025  This is the first reporting cycle for which this action has been overdue.
Schools' Deficit Recovery Plan Review	M	A review should be undertaken into how resources are distributed in the Education service, which considers risks presently facing the service, and how resources should be allocated to respond to those risks. For example, this should include the risk of schools falling into budget	31/12/2014	Work is in progress on this action and a new Senior Finance Business Partner post has been appointed to. This role will manage the corporate finance schools function with a focus on deficit schools.

		deficits, and the risk of recovery actions not being identified in a Deficit Recovery Plan when schools fall into budget deficits. The outcomes of this review should be recorded in a briefing note or similar document.		<p>However, another Senior Finance Business Partner is due to retire in January 2025. Further work is needed and the service plans to undertake a wider review of resources across the education service.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles: n/a</p>
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