

ANNEX B

Summary of Outstanding Recommendations

(Recommendation status as at 31.01.2026).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<i>Essential Recommendations</i>				
DSG Safety Valve Review	E	<p>3a - 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>3b - 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>3c - 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 progress made against the remaining open elements of the original recommendation, sections 3B and 3C.</p> <ul style="list-style-type: none"> - Requirements of the Safety Valve agreement between the council and DfE are being taken forward as part of the Inclusion for All programme. - The overall programme is reported monthly to the Children's Change Board and specific updates have been in place since September 2025, which provides an overview of RAG status on each element of the plan. - Quarterly reporting has also been agreed via the Children & Young People Committee, following the initial report in October 2025, with the next scheduled report at the April 2026 Committee. - A data/finance subgroup of the Inclusion for All programme board was established in the autumn term with the specific task of developing a data-dashboard that would enable tracking / reporting of all agreed KPIs for the Inclusion for All programme and these would include the financial benefits. - Two meetings are taking place between the council and DfE in February 2026 as part of six-monthly monitoring of the Area SEND Action Plan and governance/finance monitoring as part of the government preparations for national SEND reforms

				<p>via a White Paper scheduled for publication this spring.</p> <p>The recommendation is still only partly implemented, and can be closed when the SMART targets have been agreed and are being reported against, the prioritisation of key actions has been undertaken and an interdependency log for key actions has been created and these interdependencies are reflected in the programme progress timeline.</p> <p>Revised Target date: 31/03/2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 December 2025 • March 2025 – 30th April 2025 • December 2024 – TBC • October 2024 - TBC • July 2024 – TBC
<i>High Recommendations overdue - over 12 months</i>				
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 & 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</p>	31/05/2024	<p>Internal Audit has confirmed that 1b – 1k of the original action have been implemented.</p> <p>The final recommendation 1a which relates to full application of gateway reviews is planned to be completed by the end of March, the new process will therefore be sufficiently embedded and evidenced to allow for closure.</p> <p>Revised target date 31/03/2025</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • October 2025 – 31/12/2025 • June 2025- TBC • March 2025 - TBC • December 2024 - TBC • October 2024 – 31 December 2024

		<p>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>NB – there were originally 11 elements of this recommendation. Only one element remains outstanding and as such only the outstanding element is noted here.</p>		<ul style="list-style-type: none"> July 2024 - TBC
Capital Project Management	H	<p>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 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.</p>	31/05/2024	<p>A briefing note which outlines the approach to address this issue has been produced by the Commercial & Contract Management Team and was issued to Internal Audit in January 2026 for review. Internal Audit has reviewed this and at the time of writing, it is not sufficient to demonstrate that the risk is being managed sufficiently to ensure value for money, or that the action can be closed. Internal Audit has undertaken an initial meeting with the Highways service to discuss this and has agreed to provide a formal written response on the 13th of February.</p> <p>Revised target date: 31/03/2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – 31 December 2025 March 2025 – 30th April 2025 December 2024 – TBC October 2024 - TBC July 2024 – TBC

Highways Grants Briefing note	H	As there is no corporate solution in place to this, all services in Highways should record time spent on each project to allow for accurate cost allocation. This could take the form of a excel spreadsheet where each member of staff should record hours worked on each project. The spreadsheet could be used to calculate the hourly rate per project and then provide this to finance for cost allocation.	21/01/2025	<p>The service has been liaising with Finance and is in the process of determine how the current spreadsheet timesheet process can be optimised using the new corporate timesheet. A process note will be developed to confirm procedures including Finance’s process for reviewing timesheets to support assigning staff costs to projects.</p> <p>Revised target date: 28/02/2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 January 2025 • June 2025 – 31 July 2025 • March 2025 – 30 April 2025
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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>Annual Review training package has been developed and is being rolled out internally. Meeting with school leaders as part of a new reference group took place w/c 3 November as part of the Inclusion for All programme, this included an update on the Annual Review and associated Quality Assurance work and invitations were sought from schools to trial the new 'paperwork' for remainder of autumn term and up to February half-term. This will inform full county-wide roll-out from end spring term onwards.</p> <p>In addition, the additional business support resource that has been redirected to support annual reviews has contributed to a significant reduction in annual review backlog processing. Starting in 'summer' now more than 900 reviews have been processed via this approach.</p> <p>The specific work on annual reviews will be complemented via a revised approach to Quality Assurance across all EHCP assessment and review functions, being taken forward</p>
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				<p>within the Inclusive Practice workstream of the Inclusion for All improvement programme and with this programme incorporating the Ofsted priority action areas, including for EHCPs. Impact of these changes are likely to be evidenced through dip sampling at end of spring term 2026.</p> <p>Revised target date: 31 July 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 July 2026 • June 2025 – 31 July 2026 • March 2025 – TBC • December 2024 – 30 June 2025 • October 2024 – TBC • July 2024 - 31 July 2024 • March 2024 - 31 July 2024. • September 2023 – 31 January 2024.
Debt Recovery 22/23	M	The Head of Finance Operations should decide if procedures should be amended to reflect the current practice and detail the approval time-out procedure, or whether to amend the system workflow in ERP for write-offs to ensure that budget holder approval must be given before write-offs are progressed. In conjunction with Recommendation 5, the procedure could vary for different values of write-offs.	30/09/2023	<p>The revised write off process was successfully piloted in WNC following a completed UAT in June 2025. Rollout to CCC was initially planned for October, with the process having been agreed and signed off by all Partners. However, implementation has been delayed due to extended testing for the ERP Cloud Upgrade, which was expected to complete in September but was postponed.</p> <p>The Debt Team are meeting Business Systems to discuss a go live date.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - 30 November 2025 • March 2025 - 31 May 2025 • December 2024 - 28 February 2025 • October 2024 – TBC • July 2024 – 30 September 2024 • March 2024 - 30 June 2024

				<ul style="list-style-type: none"> • January 2024 - 30 June 2024 • December 2023 - TBC
Incident & Problem Management 22-23	M	<p>Problem management procedures should be amended to incorporate the following:</p> <p>a) The ICT Service should consider how Hornbill can be utilised in the problem management process. Once established the documented procedures should be amended to give clarity and guidance on the use of Hornbill for problem management. If it is decided Hornbill will not be utilised a rationale should be recorded as a note in the procedures.</p> <p>b) The service should add tables to the guidance listing the priority systems and sites for problem management and resolution. This would bring the guidance 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>	31/12/2023	<p>Updated process and procedure documentation has been developed and the service had reported that this action as implemented. Internal Audit have reviewed the evidence provided and agreed with the service that further work is required to fully meet the requirements of the recommendation.</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 December 2025 • June 2025 - TBC • March 2025 - TBC • December 2024 - TBC • October 2024 – 30 November 2024 • July 2024 - 30 November 2024 • March 2024: TBC • January 2024 - TBC
Incident & Problem Management 22-23	M	<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"> • Rank systems and sites in priority order 	31/12/2023	<p>The service has reported that this is in progress but is still dependant on the programme of work being carried out by the Emergency Planning team to audit and analyse business impact analysis responses from all service areas. There are no time scales available yet from EP as they are</p>

		<ul style="list-style-type: none"> • 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 		<p>revising their method to collect and assess responses because the current method does not take into account changes through the FY</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 December 2025 • June 2025 - TBC • March 2025 - TBC • December 2024 - TBC • October 2024 – 30 November 2024 • July 2024 - 30 November 2024 • March 2024: TBC • January 2024 - TBC
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 this has been implemented but the evidence of this has not been shared with Internal Audit.</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 December 2025 • June 2025 - TBC • March 2025 - TBC • December 2024 - TBC • October 2024 – 30 November 2024 • July 2024 - 30 November 2024 • March 2024: TBC • January 2024 - TBC

<p>Incident & Problem Management 22-23</p>	<p>M</p>	<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>	<p>31/03/2024</p>	<p>The service has reported that this is in progress. Classification and reporting of Incidents, Service requests and resolution is in place using data directly from Hornbill. Weekly reporting is now in place and exceptions and issues are reported to and discussed with Service Director. KPI's are to be agreed before based on the baseline which is now established.</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 December 2025 • June 2025 - TBC • March 2025 - TBC • December 2024 - TBC • October 2024 – 30 November 2024 • July 2024 - 30 November 2024 • March 2024: TBC • January 2024 - TBC
<p>Local transport Capital Block Funding (grant)</p>	<p>M</p>	<p>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 accurately recorded to reflect actual time and costs associated with delivery.</p> <p>Such a system could be:</p> <ul style="list-style-type: none"> • an extension of the timesheet process currently used by some teams • free software available online; or • software that is either procured or built internally that is located on Council servers. <p>The system should be able to:</p> <ul style="list-style-type: none"> • Apply different staff rates, including overheads and risk percentages, for each project. 	<p>31/03/2024</p>	<p>The service has been liaising with Finance and is in the process of determine how the current spreadsheet timesheet process can be optimised using the new corporate timesheet. A process note will be developed to confirm procedures including Finances process for reviewing timesheets to support assigning staff costs to projects.</p> <p>Revised target date: 28/02/2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 January 2025 • December 2024 - 31 January 2025 • October 2024 – 31 March 2025 • July 2024 - TBC

		<ul style="list-style-type: none"> • Calculate staff costs for each project based on the applied rates. • Interface with/upload data to ERP Gold to provide an efficient way of updating project ledgers with staff costs. Internal Audit recommends that whatever time recording system is chosen is used consistently across the board to ensure the most efficiency. 		<ul style="list-style-type: none"> • March 2024 - TBC
DSG Safety Valve Review	M	<p>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.</p> <p>Quantitative data should include:</p> <ul style="list-style-type: none"> • Number/cost of EHCPs for current period vs previous period; • Net change in EHCP numbers; • Change in budget deficit; • Data showing the effect of actions on number of new EHCPs, ceased EHCPs etc. 	31/05/2024	<p>October 2025, reporting in the public domain via the Children & Young People Committee.</p> <p>A comprehensive report to the C&YP Committee was presented on 7 October resulting in confirmation of quarterly reporting for the duration of the programme.</p> <p>Agreement also secured that the regular reporting would feature a) baselined KPIs to monitor headline activity on a regular basis and b) a 'spot-light' on a specific aspect of the programme to ensure that the breadth of the programme could be reported on in an iterative way. For example, the October Committee report included a spot-light on EHCP performance data.</p> <p>The next report on the Inclusion for All programme is scheduled for the March Committee meeting and this will include an update on the programmes KPIs, these include those relating to EHCPs and key finance indicators linked to the DfE 'safety-valve' agreement. The DfE acknowledged the council's revised safety-valve plan in October (having been submitted in July) and made arrangements for the link DfE SEND adviser to meet with senior representatives of the council in December. This meeting coincided with communication from the DfE to all councils setting out advance notice of publication of SEND reforms in January 2026. We anticipate those announcements providing further updates regarding the status of safety valve agreements nationally and we will update our plans and reporting to Committee on that basis.</p>

				<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 November 2025 • June 2025 – 30/11/2025 • March 2025 - TBC • December 2024 - TBC • October 2024 - TBC • July 2024 – 31 August 2024
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"> • Clear roles including the specific officers/service areas responsible for each aspect of the internal checks; • The exact requirements of these internal checks (e.g., specifically which documents should be reviewed); • Set deadlines for checks to be completed to give enough time to report issues to the external valuers; • Timescales for the provision of information. 	30/06/2024	<p>The service has reported that an Overarching Terms of Engagement was being drafted but due to other work commitments drafting has been delayed. Draft terms will be prepared to be finalised with Finance.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - TBC • March 2025 – 30/04/2025
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</p>	01/10/2024	<p>The IMB ToR assigns overall responsibility for oversight to the IMB.</p> <p>The service has reported that a review of the IAR has been undertaken which has identified gaps in the IAR. They are developing a presentation/engagement approach with each DMT with view to attend in November/December</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p>

		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.		<ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - TBC • March 2025 - TBC • December 2024 - TBC
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 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>	01/10/2024	<p>The IMB ToR assigns overall responsibility for oversight to the IMB.</p> <p>The service has reported that a review of the IAR has been undertaken which has identified gaps in the IAR. They are developing a presentation/engagement approach with each DMT with view to attend in November/December</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - TBC • March 2025 - TBC • December 2024 - TBC
<i>High Recommendations overdue - over 3 months</i>				
Pensions 2023-24	H	<p>The pensions service should seek to implement confirmation of payee bank verification software as a matter of priority for utilisation in the transfers out process (and pensioner bank account change process). The pensions service could liaise with the Accounts Payable shared service who are currently in the process of implementing such software in the supplier bank account amendment process. Once implemented such software may negate the need to use the procedure recommended below.</p> <p>Confirmation of payee bank verification software</p>	31/03/2025	<p>The Pensions Service have liaised with Internal Audit and agreed a revised approach utilising the Councils' online banking system. The service is targeting end of October implementation, although there is a dependency on CCC Treasury Management.</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p>

	<p>should be applied to any system area where payments of bank account changes occur, including:</p> <ul style="list-style-type: none"> -Transfer outs - New pensioners - Death of a pensioner/payments to dependents <p>To mitigate the risk of paying a pension out to an illegitimate fund, and subsequently make corrections if a fund's details have been wrongly updated on the ERP system, the Pension service should contact the pension fund independently to confirm the correct bank details, using the details provided at https://www.lgpsmember.org/contact-your-fund/, or registered at https://register.fca.org.uk/s/. This should be documented in procedures as part of the routine transfer out processes.</p> <p>Only the member's details that are stored on Altair should be used to contact the member. This requirement should be highlighted in documented procedures. Documented procedures should require that the contact details on Altair are used, and that to evidence this the phone call should be recorded in the Altair task list or, copy of the letter/email sent should be recorded in the document history. This will confirm the member's details have been verified. Documented procedures should include checking that the member is no longer in employment with the relevant organisation or has opted out of the pension scheme.</p> <p>The Pensions Team should develop procedure documents for the process of changing a member's bank account details. The documented procedures should include the following key controls:</p> <ul style="list-style-type: none"> - Only a change request form can be accepted to change bank account details. The form must have all the information to verify the Pensioner's identity provided (address, date of birth, NI number and previous account details) 		<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - 30 September 2025 • June 2025 – TBC • March 2025 – 30 September 2025.
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		<p>-The different officer, to the one who processed the change of details, must review and check the change.</p> <p>The pension service should enquire with the system provider if this can be system enforced. Otherwise, a pension officer who is independent from this process, should export a report of the tasks related to bank changes every 3 months. They should confirm that the CHKBANKA: "Check change of bank details" was completed by a different officer to the officer who carried out the other tasks, for each change request. This review process must also be documented in procedures.</p>		
PAYROLL 23/24	H	<p>The documented process for control account checks should include a requirement that the reviewing officer should check front sheet information, pivot table figures and raw data to ensure the reconciliation has been completed correctly and that all reported figures are accurate. If any errors are identified, they should be recorded in the comments section of the review sheet.</p> <p>Training on the completion of control account reconciliations should be implemented for all officers undertaking reconciliations and reviews/sign offs of reconciliations.</p>	08/03/2025	<p>The service has reported that this will form part of the Control Accounts Project through the overall optimisation scheme once it has been completed.</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – TBC • June - TBC • March 2025 – 30 April 2025
Electronic Records Management (ERM) - Azets	H	<p>We recommend that the Council establishes policy and procedure for the retention of records within storage solutions. These should include:</p> <p>Requirements for records sent via email to be stored in an appropriate alternative solution.</p> <p>Requirements for emails to be automatically archived and deleted at pre-set intervals, in line with the retention schedule.</p> <p>Requirements for technical controls to be established over documents stored in network drives, SharePoint</p>	02/04/2025	<p>The service has reported that progress has been made against this action. A records management strategy paper dealing with the update of requirements around storage has been presented to the Information Management board (IMB). IT have delivered a discussion agenda item in June 2025 to the IMB and the outcome was to take a paper to CLT regarding the auto deletion of emails over 6 years with an exceptions rule to the process for certain roles.</p>

		<p>and line of business systems (where possible), in line with the retention schedule.</p> <p>Roles and responsibilities for records management with specific relation to those solutions used within the Council.</p> <p>Once such processes have been established, the Council should look to implement an exceptions process which covers:</p> <p>Criteria indicating which records and/or individuals may qualify for an exception to any retention requirements.</p> <p>How exceptions can be requested.</p> <p>Processes for assessing and approving exceptions requests.</p> <p>Roles and responsibilities for approving and implementing exceptions.</p> <p>Processes for implementing technical solutions for exceptions.</p>		<p>The records management paper sets out the approach needed and the review of the retention schedule/asset register will link to the deletion process in systems/SharePoint to avoid deletion of key records without human oversight.</p> <p>The service is developing a presentation/engagement approach with each DMT with view to attend in November/December</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 31 December 2025 • June - TBC
PAYROLL 23/24	H	<p>Notes should be made on each item when it has been investigated to detail what actions have been tried and why it has been unsuccessful. This will ensure that the same methods of clearing are not being tried repeatedly and will facilitate a more systematic approach to clearing items.</p> <p>Action plans should be developed for each Council noting the problems/issues in relation to clearing unreconciled items. Regular monitoring against the action plans should be undertaken and reported to the Head of Payroll Services on a regular basis</p>	30/06/2025	<p>The service has reported that this will form part of the Control Accounts Project through the overall optimisation scheme once it has been completed.</p> <p>The update above is from the previous reporting cycle. No update has been provided for this reporting period.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 • June - TBC • March 2025 – 30 April 2025
Rental Income	H	Detailed review of invoices should be undertaken to identify any additional errors	30/06/2025	The service has reported that a meeting has been held with Finance and Payments to run through rents and

		<p>in invoicing. Errors identified should be subject to immediate correction and recovery. Control process to be implemented to ensure that invoices are raised correctly. Separation of duties and checking prior to issuing invoices be introduced as previously recommended in 2019. A commitment record should be developed for rental income, to create a schedule of payments expected for all rental properties. This should be accompanied by a clear formal policy which: assigns responsibility for raising the invoices and tracking the payments; includes a process to reconcile payments to invoices raised in order to ensure that all rents are received in a timely fashion and that any missed payments are quickly identified; and includes a process to ensure that the relevant team(s) are notified of rent reviews or new leases awarded. Also, separation of duties and checking prior to issuing invoices be introduced.</p>		<p>develop solution to recommendation. Revised date 31/03/26. This will be a joint solution between finance and estates.</p> <p>Revised target date: 31 March 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025
Estates Health & Safety Property Checks	H	<p>The Property Service should confirm a list of all buildings not owned by the Council but where officers and people the council have a duty of care to are based. On an annual basis they should contact the relevant landlords to provide evidence that</p> <ul style="list-style-type: none"> • PPM, inspection regimes are in place • Legionella risk assessments are in place and that associated testing is undertaken. • Confirmation that an Asbestos Management Plan is in place (or that a survey has been undertaken confirming there is no asbestos in the building) <p>The list of buildings should be reviewed on an annual basis to ensure it is up to date and include details of how and when evidence from landlords was obtained.</p>	01/06/2025	<p>The service has reported that List now complete but awaiting download onto Concerto. Once downloaded request in writing from CCC to all third parties to provide an annual evidence base that they are discharging their own duties will be put in place.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 20 January 2026 • June - 30 September 2025
LDP Pooled Budget Disaggregation Programme	H	<p>The Council should prioritise finalisation and signing of the MoU with the ICB, ensuring it is updated and finalised with critical provisions before signing, including clear overhead allocation methodology (e.g. IT and administrative overheads), binding dispute</p>	30/05/2025	<p>The Memorandum of Understanding (MoU) has now become a Memorandum of Agreement (MoA) due to the LDP Section 75 agreement ending on 31 March 2025. A MoU is a broad, non-binding agreement that expresses the general intentions and goals of parties. Whereas a</p>

		resolution procedures with defined timeframes, consistent payment terms with ICB that preferably include advance payment arrangements , and explicit governance mechanism for further amendments. If signing must proceed with gaps due to time constraints, these elements should be specifically prioritised for the first formal review.		<p>MoA is a more specific, legally binding agreement that outlines the detailed obligations and commitments of the parties. A separate MoA for S117 is also being developed. Both MoAs are currently in the final stages of development and are due to be signed off.</p> <p>Meetings continue to take place between CCC and the ICB to finalise the MoAs.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 30 November 2025 • June - TBC
LDP Pooled Budget Disaggregation Programme	H	The finance workstream should implement a formal tracking mechanism to monitor the financial impact of the disaggregation, including tracking of disputed cases, payment collection, and variance against the projected financial position. This should be reported to both the LDP reconfiguration Board and senior leadership.	30/05/2025	<p>The service has informed IA that the variance against the projected financial position is reported through standard Finance Monitoring Report processes. Payments issues are now largely resolved with the debt position up to 2024/25 cleared and invoices being paid on a timely basis in 2025/26. Disputed cases still in process and awaiting agreement of new cost splits.</p> <p>The service has requested a meeting with IA to discuss the possibilities for additional reporting arrangements for the debt position and overall financial position in line with the original recommendation, the recommendation will be kept open until the meeting has taken place and a plan for closure has been put in place.</p> <p>Revised Target Date: 31/03/2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - TBC
Estates Health & Safety	H	The work to identify remedial actions from LRAs and monthly monitoring should be progressed as a matter of priority. A plan should be developed that includes	01/07/2025	The service has reported that: 'All remedial actions from LRA are based on a risk analysis, all work required is placed within the Kier contract, which is contractually

Property Checks		<p>dates for identifying, prioritising and implementing remedial actions, and regular progress reporting should be provided to the Service Director of Property and the Health and Safety Board.</p> <p>A central log should be developed to note all remedial actions, the cause, the priority, the associated timescales for implementation, when the remedial action was commissioned with the contractor, when it was completed, and identification of any actions not completed within required timescales.</p> <p>If it is decided not to undertake any remedial action the reason for the decision, who made the decision, and the date the decision was made should be recorded on the log. Any such cases should be reported to Service Director of Property and the Health and Safety Board</p>		<p>managed against KPI in regard to performance. Recommendation met and should now be signed off'.</p> <p>IA has not yet been provided with any evidence confirming this recommendation is fully implemented and therefore the recommendation remains open.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – 30 November 2025
Estates Health & Safety Property Checks	H	<p>A schedule of visual asbestos inspections should be developed. This should include for each building containing ACMs:</p> <ul style="list-style-type: none"> The date each visual inspection should be undertaken each year Which officer or team is designated to undertake the visual inspection The date the inspection was completed The results of the inspection Where the results indicate a change in the condition of ACMs the required remedial action should be included in the remedial action log (see recommendation 9 below) <p>In conjunction with recommendation 11, a log should be developed to record the annual review of asbestos management plans and the outcomes of these reviews. This should include confirmation that the asbestos surveys were undertaken by appropriately qualified individuals. Any review indicating the survey and associated asbestos management plan does not meet the required standard should be reported to the</p>	01/07/2025	<p>The service has reported that: 'Compliance to provide a log of visual inspections and record for asbestos in corporate buildings. These will be programmed throughout the year. A desktop review happens annually based on feedback and knowledge of any alterations to the sites. This may require site managers to do this but they will require training. Compliance will commence visual updates in April 2026.'</p> <p>Revised Target Date: 30 April 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – 20 December 2025

		Service Director Property Services. Any the failure to meet standards should be communicated to the contractor and a new survey commissioned.		
Estates Health & Safety Property Checks	H	<p>A central log of asbestos surveys should be developed to record all remedial actions recommended in asbestos surveys. The log should include:</p> <ul style="list-style-type: none"> • The action recommended (where this is other than monitoring/visual inspections); • The risk rating; • The recommended implementation date; • The date the action was implemented; • The reason for that date (i.e. survey, visual inspection, or other reason); and • In any cases where a recommended action is not implemented a rationale for that decision. <p>Any such decisions should be signed off by the Service Director Property Services to ensure no one officer can take such decisions and to ensure senior officer awareness and agreement.</p> <p>Based on the log, regular reporting should be provided to the Service Director for Property and the Health and Safety Board. This reporting should include any decisions not to implement recommended actions.</p>	01/07/2025	<p>The service has reported that the 'Frontline system provides this information. Compliance to evidence via Audit. Sign off by March 2026 intended.'</p> <p>Internal Audit has not yet been provided with evidence of a central record of remedial actions, and therefore the recommendation remains open. .</p> <p>Revised Target Date: 31 March 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 20 January 2025
Adult Social Care Complaints	H	<p>A quality assurance process for complaints should be developed and implemented to ensure an appropriate person reviews the complaint file evidence and responses to check that:</p> <ul style="list-style-type: none"> - The investigation was carried out by an appropriate and sufficiently independent officer - The investigation has been carried out in line with the investigation plan and evidential requirements (see recommendation 3) - The evidence supports the conclusions in the complaint response - Where complaints are upheld or partially upheld root causes have been identified - Actions and lessons learned have been identified to 	29/08/2025	<p>The service has reported the action as completed. However, Internal Audit's review of the evidence provided has not enabled us to categorise this action as fully implemented. Internal Audit will continue to liaise with the service to review progress and evidence.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – TBC

		<p>address the root cause and to reduce the likelihood of similar complaints occurring in the future</p> <p>This quality assurance process, including roles and responsibilities for carrying out the quality assurance process, should be documented in internal procedures (in conjunction with recommendation 3 re guidance on undertaking complaint investigations).</p>		
Adult Social Care Complaints	H	<p>The Customer Care Team should develop documented guidance on undertaking complaint investigations, including developing an investigation plan, conducting meetings/interviews; and determine evidence required to support the investigation. This should include the requirement for having an investigation plan in place, a draft template for the plan, and guidance on how to develop and implement an investigation plan. Investigation plans should include:</p> <ul style="list-style-type: none"> • A clear scope (to be based on the complaint points) and task list • Which officers and people discussions need to be held with • Documents/records required • Evidence required (including meeting notes with officers and people) <p>Guidance should include an investigation plan template to assist investigating officers in developing the plan.</p> <p>The guidance should also cover how to cross reference evidence to support findings and ensure there is sufficient audit trail to justify complaint investigation conclusions. The guidance should also require there to be a single central record for all documents, evidence and correspondence for each complaint. This would be most likely best be achieved by allowing investigating managers to save documents to a specific investigation folder within the Customer Care Teams folders. This would mean no information would be at risk of being lost if an investigating manager were to leave the</p>	29/08/2025	<p>The service has reported the action as completed. However, Internal Audit's review of the evidence provided has not enabled us to categorise this action as fully implemented. Internal Audit will continue to liaise with the service to review progress and evidence.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – TBC

		<p>Council, and would make provision of information to complainants or the Local Government Ombudsman easy and efficient.</p> <p>The guidance should make it clear that investigations should only be undertaken by independent officers and that the CCT should check complaint documentation to ensure they do not assign a complaint to be investigated by any officer mentioned in the complaint documentation.</p>		
Estates Health & Safety Property Checks	H	<p>A legionella monitoring process should be developed to provide assurance that all maintained schools have appropriate legionella management arrangements in place. This should require schools to provide up to date legionella risk assessments the Compliance Team, and evidence that sufficient testing regimes are in place as required by the LRA and in line with legislation. Both LRAs and regular testing provided should be reviewed by the Compliance team to determine whether appropriate arrangements are in place to manage legionella. This should also include a check that where the need for remedial action is identified, the action has been implemented in a timely manner.</p> <p>As schools have access to the council's concerto property management system, the service should consider if this system can be utilised to facilitate the monitoring process however, whether Concerto is used or otherwise, there should be a clear single central record of this monitoring process.</p> <p>Any cases where schools do not have appropriate legionella management regimes in place should be reported to the Service Director of Property and the Director of Education to facilitate ensuring that appropriate arrangements are put in place.</p>	01/09/2025	<p>The service has reported that: 'Compliance sent a questionnaire to all maintained schools for them to inform CCC whether they are carrying out their duty to complete all compliance and statutory work. We will be preparing a joint report with education and take to CLT with our findings in February 2026. Any immediate concerns will be addressed however we will be requesting each school to send us the evidence that they are carrying out water hygiene monitoring. Once this is implemented this recommendation will be signed off. Anticipated date April 2026.'</p> <p>Revised Target Date: 30 April 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – 30 December 2025
Estates Health & Safety Property Checks	H	<p>The Compliance Team should develop a monitoring process to provide assurance that building custodians, the compliance team, and schools are undertaking annual visual inspections as required. This should</p>	01/09/2025	<p>The service has reported that the 'Frontline system provides this information. Compliance to evidence via Audit. Sign off by March 2026 intended.'</p>

		<p>include a central log to record information in relation to visual inspections and the results of visual inspections.</p> <p>This process should also require officers/Schools to immediately contact the compliance team if a visual inspection identifies a change in the condition of asbestos containing material . In such cases the process should include a requirement for the Compliance Team to develop a risk mitigation plan which should include consideration of evacuating the school and arranging for an appropriate asbestos contractor to undertake an emergency asbestos survey.</p> <p>The process should include a schedule of when each school/other responsible person should undertake the visual inspection (this could be staggered throughout the school year to help manage resources in the compliance team). Any school/other responsible person not reporting completion of the visual inspection by the required date should be contacted to inform them to undertake the inspection. The process should include an escalation process in any cases where schools do not comply with the requirement.</p>		<p>Internal Audit has not yet been provided with any evidence of a central record of remedial actions and therefore the recommendation remains open.</p> <p>Revised Target Date: 31 March 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – 20 January 2025
Estates Health & Safety Property Checks	H	<p>A PPM monitoring process should be developed to provide assurance that all maintained schools have appropriate PPM arrangements in place. This should require schools to provide up to date records of their PPM arrangements and evidence that sufficient inspection regimes are in place in line with legislation. This information should be reviewed by Facilities Management to determine whether appropriate arrangements are in place to manage risks. This should also include a check that where the need for remedial action is identified, the action has been implemented in a timely manner.</p> <p>As schools have access to the council’s concerto property management system, the service should consider if this system can be utilised to facilitate the monitoring process however, whether Concerto is used or otherwise, there should be a clear single central</p>	01/09/2025	<p>The service has reported that: ‘Outcome and actions following School questionnaire will enable sign off. Although it will rely on maintained schools sending data and evidence to CCC. Will be an ongoing action but will be in place April 2026.’</p> <p>Revised Target Date: 30 April 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – 10 January 2026

		record of this monitoring process. Any cases where schools do not have appropriate PPM regimes in place should be reported to the Service Director of Property and the Director of Education to facilitate ensuring that appropriate arrangements are put in place.		
Rental Income	H	The revised implementation date for completing the integration of Concerto and ERP be formally agreed and progress monitored by a named group. The Head of Assets to ensure that whilst the delay in the integration of Concerto and ERP remains, appropriate temporary measures are put in place e.g. for cost allocation to properties.	30/09/2025	The service has reported that the Concerto integration with ERP has been delayed, initially due to prioritising work on Kier API/Concerto integration, which is now complete, however there are now capacity issues at West Northants and the integration work will not start until February 26. In readiness Concerto lease data is being improved using AI software which is extracting further accurate information from scanned leases on file. The impact of property cost allocation has reduced as the Council has less 3rd party occupiers. Revised Target Date: 30 August 2026 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> October 2025 – 31 March 2026
Rental Income	H	Formally establish how Concerto can be utilised to administer service charges. Once established, produce a formal written policy on calculating service charges which is based on the contents of the lease, complies with RICS Guidance and should also provide guidance on how these should be calculated when only part of the building is leased. The policy should ensure that service charges include an allowance for the cost associated with the time and overheads of the service in administering the arrangement, in line with RICS guidance.	31/10/2025	The service has reported that this is in progress. Lease data held in Concerto is being improved using AI software to extract information from scanned leases on file. Queries generated have a target for resolution by end Jan 26. The aim is to load into Concerto by 31 March 26. However further issues are anticipated with building costs as this information has not always been held in a way that is easily allocated. Revised Target Date: 31 March 2026 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> October 2025 – 20 March 2026

High Recommendations overdue - under 3 months

Case 168 - Complaints & HR	H	Customer Care Team to implement a defined work process to ensure that each complaint is supported by a clear complaint investigation plan. This would in turn ensure that required evidence is identified at the outset of the review and that findings are clearly identified and cross-references to the relevant supporting evidence collated by the investigator. This should include collecting relevant organisational policies and reviewing compliance with these for the concerns raised. This should also include the Customer Care Team identifying opportunities for organisational improvements required and seeking to agree recommended actions with the relevant managers. Not only would this enable the Council to take remedial action where process issues are identified, it would also support faster and more efficient senior manager reviews where challenges are raised to complaints findings.	07/11/2025	<p>The service has reported the action as completed. However, Internal Audit's review of the evidence provided has not enabled us to categorise this action as fully implemented. Internal Audit will continue to liaise with the service to review progress and evidence.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – TBC
Case 195 - Bank Mandate Fraud	H	All colleagues within the Passenger Transport service should be required to re-complete the mandatory Data Protection and Freedom of Information training, to ensure that they are aware of data protection concerns and how to report breaches. The Head of Service should also consider further training for the team, for example requesting bespoke training/workshop from colleagues in Information Governance.	31/01/2026	<p>The service has reported that this action has been completed but Internal Audit's review of the evidence has confirmed further work is required to implement the action.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – TBC
<i>Medium Recommendations overdue - over 3 months</i>				
Case 143 - JS Direct Payment	M	Documented guidance for Direct Payment Monitoring Officer's should include responsibility for regular monitoring of care staff rates of pay. If these are increased above the expected rate, or if staff are found to be carrying out roles outside the scope of the Care and Support plan, the DPMO should challenge this in writing to the Authorised person(s) and take action to prevent it. Alongside this, the Authorised Person(s) should then be provided with guidance that any pay in	28/02/2025	<p>The service has reported that Due to operational pressures, and to synchronise with ongoing work in the Self Directed Support (SDS) programme of work, propose a revised target date of 31 March 2026. Workshops underway for "To Be" process mapping and revisions to operational guidance as a result.</p> <p>Revised Target Date: 31 March 2026</p>

		excess of the standard amounts needs to be covered by the service user's own money.		Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • October 2025 – TBC • June 2025 – 30/11/2025 • March 2025 - TBC
Case 143 - JS Direct Payment	M	The DPMO and DPSS roles and responsibilities should be reviewed and distinctly defined in an appropriate policy/procedure document, to ensure that all parties are aware of who is required to take action within situations such as this and to ensure that suspected fraud or inappropriate use of a DP is addressed swiftly and the relevant account is effectively monitored. This review should include clarifying what (if any) responsibilities are placed on the DPSS through their contractual arrangement with CCC and define responsibilities of staff within CCC for managing the contractual relationship and any underperformance or non-compliance by the DPSS.	28/02/2025	<p>The service has reported that Due to operational pressures, and to synchronise with ongoing work in the Self Directed Support (SDS) programme of work, propose a revised target date of 31 March 2026. Workshops underway for "To Be" process mapping and revisions to operational guidance as a result.</p> <p>There are no contractual obligations on any Direct Payment Support Service, nor can there be. The council contracts with only on DPSS (Purple) for "Information and Advice", not for the DP service provided to a person itself. The council has no contractual relationship with any of the other possible DPSS's a person may choose to use (People Plus, Pendrells etc).</p> <p>Revised target date: 31/03/2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 30 November 2025 • June 2025 – 30/11/2025 • March 2025 - TBC
Case 143 - JS Direct Payment	M	Direct Payment Monitoring procedures should make it clear that any invoices/refund forms sent by the authorised person to the Council or DPSS's must be supported by prime records (such as original supplier invoices) before any money is reimbursed, to prevent the risk that the Council pays for purchases that did not occur or where the value has been fraudulently inflated. CCC should write to providers of Direct Payment Support Services, to make it clear that this	28/02/2025	<p>The service has reported that due to operational pressures, and to synchronise with ongoing work in the Self Directed Support (SDS) programme of work, propose a revised target date of 31 March 2026. Workshops underway for "To Be" process mapping and revisions to operational guidance as a result.</p> <p>Revised target date: 31/03/2026</p>

		requirement should form part of their expenditure approval processes. These prime records should then be kept in a central location so they can be referred to in the future. This information should be provided to DPSS in writing and be included as part of the contractual arrangement between them and CCC.		Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • October 2025 – 30 November 2025 • June 2025 – 30/11/2025 • March 2025 - TBC
Pensions 2023-24	M	The Pension Team should look into procuring a service to trace and “mortality screen” overseas pensioners as a priority in order to detect if an overseas pensioner passes away. This will eliminate the reliance on proof of existence forms and therefore decrease the risk of fraud. Alternatively, if they are unable to find an appropriate service that will do this, the Pension’s Team should have a video call with the relevant pensioner (via Teams/WhatsApp) in order to verify their identity.	31/03/2025	The service has reported that the funds have completed a procurement process to identify a preferred supplier of overseas mortality and address tracing services and that the contract is now live. First proof of life exercise under new contract with electronic document image verification will be conducted in February 2026 with overseas scheme members notified of plans in advance. Internal Audit will consider closure once the verification exercise is complete. Revised target date: 30 April 2026 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • October 2025 – 30 April 2026 • June 2025 - 31 August 2025 • March 2025 - TBC
IT Overseas Security	M	1a: The ICT Use Policy, the Toolkit and the intranet page should be amended to ensure they give clear and consistent guidance to officers. This should include: a consistent allowed list of countries where it is considered safe to work; a consistent list of blocked countries where officers cannot work; a consistent requirement that Hornbill is the only medium through which a request can be made; and a clear requirement that all requests must be made by line managers on behalf of the officer who wishes to work abroad. The agreement of this consistent list in policies and procedures should be supported by an explanation of the factors that make the risk of working overseas in those countries low enough that they are on the	31/03/2025	The service has reported that a review of the ICT Use Policy is underway and should be finalised in March. They have also reported that liaison with HR will be required to make amendments to the Ways of Working Toolkit with expectation that this will be updated in March. The service has confirmed to Internal Audit that all connections from council laptops are encrypted allowing safe use of overseas connections. Revised target date: 31 March 2026 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - TBC

	<p>allowed list.</p> <p>1b: The ICT Use Policy should be amended to ensure they specifically state that only council issued devices can be used to access the network when overseas.</p> <p>1c: Procedures should be amended to provide guidance on how to ensure sufficient and secure wi-fi connections will be available, and to confirm that unsecure wi-fi or hot-spots cannot be used to connect to the network.</p> <p>1d: procedures should be amended to make it clear to Heads of Service that:</p> <ul style="list-style-type: none"> • they are responsible for ensuring no officer in their service works more than 4 weeks overseas in a calendar year; • that they should retain sufficient records to ensure they can review previous overseas working time before submitting any request on behalf of officers; and • that IT advise is on IT security risks and risks of accessing the network only and that IT cannot provide advice on tax implications, personal safety, or any other risks of working overseas. <p>1e: The toolkit and ICT Use Policy should clearly define the role of IT and the Security Operations Manager. This should include requiring a specific approval/denial from IT in the first instance, taken on the basis of the level of IT security risk, with the line manager then able to give their secondary approval, taken on the basis of business need and any further advice provided by IT. This will ensure that roles and responsibilities are clear and delegated appropriately to officers with relevant expertise.</p> <p>Where travel is not imminent, the procedure should require the manager to seek a confirmation from IT within a set maximum period of time from the proposed travel (e.g. with 2 weeks notice or similar) regarding whether the advice has changed to a point where it is no longer considered feasible or appropriate to access the Council's network from the relevant</p>		<ul style="list-style-type: none"> • March 2025 – TBC
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		<p>country. Procedures should make officers aware that the Security Operations Team are the only officers that can review requests and provide advice and therefore requests should be submitted sufficiently in advance of travel to account for annual leave/absence in the Security Operations Team.</p> <p>1f: The ICT Service amend procedures to require all requests to work overseas, even where the country requested is on the allowed list, to be submitted to IT for review and provide appropriate risk based advice.</p> <p>1g: The ICT Use Policy, the Toolkit and the intranet page should be amended to ensure they state that there is a specific Hornbill Form for requesting to work overseas and that this form is the only method through which a request to work overseas can be made.</p>		
IT Overseas Security	M	<p>2a: In conjunction with recommendation 1b, the ICT Service should implement a monitoring and blocking protocol to prevent any access to the network from non-council issued devices from overseas locations.</p> <p>2b: In conjunction with recommendation 1d, IT should monitor users who are working abroad to check they are only logging in during the dates on the associated request. Any instances where officers have logged in outside of those dates should be reported to the line manager</p> <p>2c: The ICT Service should implement documented procedures governing the process of reviewing requests to work overseas. These should detail:</p> <ul style="list-style-type: none"> • a full list of information sources that should be checked for every request (internal and external sources) • a list of additional information sources that should be checked where the risks profile of a country requires additional scrutiny (internal and external) • guidance on how the information from sources should be interpreted and evaluated • what evidence should be retained to confirm the checks that were undertaken 	31/03/2025	<p>The service has reported that security controls are in place but that the service will need to liaise with HR to determine if additional device blocking can be implemented in line with the Ways of Working Toolkit.</p> <p>The service has reported that they already monitor and report access outside of agreed dates but that documentation to confirm these processes needs to be developed.</p> <p>Documented procedures governing the process of reviewing requests to work overseas are under review.</p> <p>Revised target date: 31 March 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - TBC • March 2025 – TBC

		<ul style="list-style-type: none"> • where this evidence should be retained (for example, attached to the hornbill form used to make the request) <p>2d: The ICT Service develop and document a process for removing/adding countries from/to the blocked and list. Any such basis should include a clear risk assessment based on specific criteria and information sources.</p> <p>2e: Documented procedures should be developed to govern the monitoring and reporting risks and issues in relation to access to the network from overseas. This should give guidance on assessing the risk and determining what action to take.</p> <p>This should also include a check against the central record recommended in this audit to ascertain whether an officer accessing the network from overseas is doing so in line with an approved request.</p> <p>Procedures should include criteria for reporting any significant issues and actions taken to senior IT Management.</p> <p>2f: A single complete central record of all requests made, approved, and rejected should be developed and maintained. The record should include details of who made the request, which officer it relates to and their payroll ID, the computer asset number, the requested country, the start and end dates of working overseas, the checks undertaken by the Security Operations Manager, evidence of those checks and the information obtained, and the advice provided by the Security Operations Manager.</p> <p>The introduction of the specific Hornbill form for overseas working requests may mean that the Hornbill system can be used to create this complete single record.</p>		
Mosaic System Audit	M	<p>Cases of delayed notification of leavers by analysed (e.g. by teams and causes) to identify the underlying reasons for late notification of leavers and appropriate action/s developed to address them.</p> <p>Arrangements be put in place to share lessons learnt</p>	31/03/2025	Internal Audit has discussed the risks around the delayed notification of leavers with the Head of Business and Digital Systems and determined that there is a greater risk of unauthorised amendments to Mosaic by movers rather

		from cases prolonged delayed in deactivating leavers on Mosaic system with managers and HR to forestall future recurrence.		<p>than leavers. An amendment is required to Hornbill to provide greater clarity around the mover process.</p> <p>Revised target date: 1 March 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - TBC • March 2025 – TBC
Mosaic System Audit	M	Management to agree financial hierarchy or upper limit for certifying billing and payment cycles and ensure the agreed approach is documented, with the agreed limits applied to relevant roles in the Mosaic system.	01/04/2025	<p>The Head of Service - Financial Operations, Adult Social Care to secure the appropriate authorisations for the no limit to AFT cycle values and for the relevant amendment(s) to be made to the Council's Scheme of Financial Management.</p> <p>Revised target date: 1 April 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - 31/12/2025 • June 2025 - 31/8/2025 • March 2025 – TBC
PAYROLL 23/24	M	Documented procedures should be implemented requiring a second HR officer to review pay scale changes that have been uploaded to match the agreed pay award confirmed by each Councils relevant Committee and Corporate/Senior Leadership Team. Completion of these checks should be reported to the Head of HR in each Council.	08/03/2025	<p>Internal Audit has recently liaised with the HR Service and agreed that this action will be taken forward by HR.</p> <p>The reallocation of this action only took place recently and so HR have not had the time to provide an update 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"> • October 2025 - TBC • June 2025 - 31/8/2025
PAYROLL 23/24	M	In conjunction with recommendation 1b an SLA/timeframe for processing leavers should be agreed and implemented. Reporting against this should be developed to provide assurance to the Head of Payroll	08/03/2025	<p>The 2024/25 Payroll audit confirmed that this recommendation has not yet been implemented.</p> <p>No update has been received for this reporting cycle.</p>

		Services and clients that leavers are prioritised and processed in a timely manner. This would also help identify any unusual cases that may require attention.		<p>Internal Audit will liaise with the service to assess the best approach to implement the recommendation.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - 31/8/2025 •
PAYROLL 23/24	M	<p>Payroll should require all services currently paying employees via timesheets to submit a brief business case outlining why payments need to be made via timesheets and HALO requests rather than ERP Gold workflows. These business cases should then be reviewed to determine whether this is the most appropriate method of paying employees.</p> <p>The list of services that can submit timesheets, and the managers that can approve those timesheets, should be updated. The list should then be used by payroll officers to check that timesheet submissions are only processed where they are appropriately authorised and submitted by agreed service managers.</p> <p>Documented procedures for the timesheeted worker payment process should be implemented (see recommendation 1) incorporating the above points.</p> <p>These procedures should be shared with relevant services and include the requirement that all timesheets should clearly demonstrate approval from the appropriate manager.</p> <p>Original submissions should be retained for all authorities so that any errors/potential frauds can be investigated.</p>	08/03/2025	<p>The service has reported that all timesheets are now submitted via loaders for services provided by HR, but we will request that they provide a list of authorised submitters.</p> <p>All submitters are only staff who have been granted access with the ability to do so.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - 31/8/2025
PAYROLL 23/24	M	The Head of Payroll Services should ensure that the overpayment logs are complete and provide accurate	08/03/2025	The service has reported that overpayment reporting is sent to HR on a quarterly basis. This has now been

		<p>figures in relation to overpayments made and recovered. Once this has been assured Payroll Services should include in the overpayments report:</p> <ul style="list-style-type: none"> - A summary of the most recent data (e.g. totals) - The total overpayments recovered. <p>and ensure these reports are sent on a quarterly basis.</p> <p>The 6-week lead to complete overpayment calculations period should be noted in reporting and to make S151 Officers aware of the impact of this on reporting.</p> <p>Overpayment reporting should be shared with clients as part of regular communications indicating the problems and costs associated with officers not providing leaver forms in a timely manner.</p>		<p>amended to so that totals for all outstanding overpayments is now being reported, rather than just reporting new overpayments as was the process previously.</p> <p>No evidence of amended overpayment reporting has been provided to Internal Audit . Internal Audit will seek and review evidence in the upcoming payroll audit to assess if the action is fully implemented.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - 31/8/2025
PAYROLL 23/24	M	<p>Formal documented Operational Procedures should be produced by the Payroll Service to ensure that roles and responsibilities are clearly communicated across the board to help ensure effective and efficient working practices are consistently applied and to provide resilience in the event of any unexpected absence of key staff. Procedures should include how tasks are prioritised and monitored, the required quality assurance checking process, and monitoring/reporting requirements .</p> <p>This recommendation applies to the following areas of Payroll:</p> <ul style="list-style-type: none"> • Pay scale changes • Starters • Leavers • Control Accounts • HMRC Returns • Superannuation deduction changes • Voluntary deductions • Overpayments and recovery • Emergency payments 	30/06/2025	<p>The 2024/25 payroll audit confirmed that this recommendation has not yet been implemented.</p> <p>Internal Audit will liaise with the service to assess the best approach to implement the recommendation.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - 31/8/2025

		<ul style="list-style-type: none"> • Timesheet payments <p>For emergency payments, procedures should include a clear prioritisation method to ensure that officers do not have to wait for assigned emergency payment days for material payments</p> <p>NB – supplementary recommendations re the details required in procedures for each area above were made as part of this recommendation. Full details of each supplementary recommendation have not been included here for conciseness.</p>		
PAYROLL 23/24	M	<p>For any area where a second officer is required to perform a Quality Assurance check, a QA checklist should be in place that includes:</p> <ul style="list-style-type: none"> • Details of each check required • The timescales for each check to be completed • A record of when the checks were undertaken • Whether this was compliant with agreed timescales <p>There are also areas that do not have QA checklists in place. This recommendation applies to the following areas of Payroll as a minimum:</p> <ul style="list-style-type: none"> • Starters • Leavers • Control Accounts • Voluntary deductions • Overpayments and recovery • Emergency payments • Timesheet payments • Variations to Basic Pay <p>NB – supplementary recommendations re the details required in quality assurance processes for each area above were made as part of this recommendation. Full details of each supplementary recommendation have</p>	30/06/2025	<p>The 2024/25 payroll audit confirmed that this recommendation has not yet been implemented.</p> <p>Internal Audit will liaise with the service to assess the best approach to implement the recommendation.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 - TBC • June 2025 - 31/8/2025

		not been included here for conciseness.		
PAYROLL 23/24	M	<p>Payroll Service should liaise with HR to ensure starter procedures include a section on how TUPE transfers should be logged and that right to work for those officers reconfirmed within 60 days of the transfer. These procedures should include a section to ensure any TUPE transfers are logged centrally in either Payroll of HR. This log should note the line manager, when the 60 days re-confirmation of right to work is due, and confirmation that it has been completed within the 60 days. The log should be reviewed on a monthly basis by Payroll/HR Management to ensure no cases are missed.</p> <p>It is likely most efficient if the log is held by Payroll as it can be a single central log for all TUPE cases regardless of the client Council the TUPE cases relate to.</p>	30/06/2025	<p>Internal Audit has recently liaised with the HR Service and agreed that this action will be taken forward by HR.</p> <p>The reallocation of this action only took place recently and so HR have not had the time to provide an update 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"> • October 2025 - TBC • June 2025 - 31/8/2025
Rental Income	M	<p>Appropriate arrangements for undertaken reconciliation be introduced. For example, there is a need for the Rural Team and the Urban Teams to ensure that the information on the team's billing spreadsheet and reconciled to the sales ledger report generated after invoices are raised on the sales ledger by the Team Administrator.</p>	30/04/2025	<p>In response to the recommendation, the service has advised that the rural rent reconciliation complete. The urban team have agreed with finance an invoicing process and will set up regular quarterly reconciliation meetings. Further reconciliation will be carried out when all lease data is inputted from MRI into Concerto.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – TBC • June 2025 – 30 November 2025
Street Lighting PFI	M	<p>CCC should request that BB provide evidence each year that the Customer Satisfaction Survey was sent to 500 people, alongside providing the survey results.</p>	30/05/2025	<p>The service has informed Audit that the Low Value Change (LVC) has been signed off by the Head of Commissioning and Contracts allowing formally transfer of undertaking survey in house. Work to identify costs to agree on potential future deductions has been completed.</p> <p>Revised target date: 31/3/26</p>

				<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – 31 December 2025 June 2025 - TBC
LDP Pooled Budget Disaggregation Programme	M	<p>2a - The service should complete a comprehensive Project Initiation Document (PID) ensuring all sections contain complete information, specifically addressing the gaps in scope definition, SMART objectives, financial targets, workstream management , and resource allocation plans.</p> <p>2b - The Programme Board should develop detailed plans for Phase 2 and 3 within the first month after transition. These plans should include clear timelines, required resources, key decision points, specific milestones, success criteria and specific arrangements for moving from the temporary Model 3 to a permanent solution. The plan should incorporate lessons from Phase 1 and establish specific ways to monitor and reduce the expected financial deficit.</p>	30/06/2025	<p>The service has reported that phase 2 and 3 have not proceeded as originally planned and will be initiated as entirely new projects if commissioned in future. At present the ICB are leading on work to define new service specification which will lead to new implementation plans in March/April 2026. When further established, IA will verify that comprehensive PIDs, project plans and documentation are established upfront in line with CCC project management framework, applying lesson learned from phase 1.</p> <p>As a result the target date has been updated to reflect timelines agreed by the ICB.</p> <p>Revised Target Date: 30/04/2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – 30/11/2025 June 2025 – 31/07/2025
LDP Pooled Budget Disaggregation Programme	M	<p>As soon as reasonably possible, the LDP project team should aim to:</p> <ul style="list-style-type: none"> - Revise the EQIA and EnVIA to ensure that service user impacts will be adequately assessed and mitigated. - Develop a service user communication plan. The immediate focus should be on communicating to service users any changes to care arrangements and any actions that they need to take to ensure continuity of care. 	30/05/2025	<p>Part A (Impact Assessments) has been completed, with the EqIA and EnVIA reviewed and shared with Internal Audit. However, Part B - Service User Communication Plan remains outstanding. Service has confirmed that a formal communication plan was not developed before project closure in July 2025.</p> <p>Internal Audit has requested evidence of how service users are being systematically informed of ongoing changes through business-as-usual arrangements and how service user communications are being managed post project closure before this element can be closed.</p> <p>Revised Target Date: 31/03/2026</p>

				<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 30/11/2025 • June 2025 - TBC
LDP Pooled Budget Disaggregation Programme	M	The LDP project team should establish separate quality assurance mechanism distinct from the benefits realization framework, focusing specifically on monitoring the quality-of-care provided to service users during and after the transition. This should include defined metrics, monitoring frequency and reporting structure.	30/06/2025	<p>Service has confirmed that quality assurance is incorporated within day-to-day processes and practice when completing reviews and reassessments and wider provider quality assurance is led by Commissioning. The service has reported that they have provided evidence to Internal Audit which will be reviewed to assess whether the action can be closed. The service provided a link to the evidence files in January but IA did not have access to the files. Access was requested but not yet granted at the time of writing this report. IA are meeting with the service on the 12th of February to review the evidence on their system.</p> <p>Revised Target Date: 31/03/2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • June 2025 – TBC
Estates Health & Safety Property Checks	M	<p>Property services should undertake an annual process to confirm that they have an accurate list of buildings for which the Council is responsible Asbestos, Legionella and PPM inspection, testing and monitoring regimes. The list should also include buildings that the Council is not responsible to those regimes but is responsible for obtaining assurance from landlords that appropriate regimes are in place.</p> <p>This should be a complete list of all buildings including:</p> <ul style="list-style-type: none"> • Owned buildings and the required Asbestos, Legionella and PPM inspection, testing and monitoring regimes. • Where the Council does not have responsibility for regimes the list should state the reasons why (e.g. no asbestos in building, schools have own responsibility for legionella regimes etc). <p>Where the Council does not have responsibility for undertaking Asbestos, Legionella and PPM inspection,</p>	01/07/2025	<p>The service has reported that 'This list is complete within Concerto and requires Compliance to evidence to Audit. Recommendation met and to be signed off February 2026.</p> <p>Revised Target Date: 28 February 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 30/11/2025 • June 2025 – 30/11/2025

		testing and monitoring regimes but has responsibility to ensure that building owners have appropriate regimes in place (this should be noted and used to inform the monitoring process for such sites). Where buildings have been added and when • A separate list of building disposals/that we're no longer responsible for (these last two points would ensure a clear central record of changes to the portfolio)		
Estates Health & Safety Property Checks	M	A log should be developed to record spot checks on LRAs undertaken by the Water Management Coordinator. This should record the date of the LRA, the date the LRA was provided by the contractor, and the date of the Water Management Coordinator's check. The log should record whether the LRA is found to be satisfactory or not and in any cases where it is found to be unsatisfactory, the action required should be recorded. The log should also record when the action has been completed. Such action could include requiring the contractor to revisit a site and undertake another LRA.	01/07/2025	The service has reported that 'A log has been created to record spot checks on LRA. Recommendation to be signed off following compliance evidencing to Audit'. Internal Audit is awaiting evidence for review and assessment. Revised Target Date: TBC Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • October 2025 – 30/11/2025 • June 2025 - 30/11/2025
Overall Schools Report 24/25	M	The Director for Education should write to all schools in deficit and remind them that engaging in cashflow forecasting is a requirement of a deficit position. The schools should be informed of the consequences of not doing so, both disciplinary from Cambridgeshire County Council and the possibility of liquidity issues and the school becoming unable to pay for essentials due to an overdrawn bank account.	22/07/2025	The service has reported that following publication of updated documents this recommendation should now be complete. Internal Audit is awaiting evidence that the documents have been shared with all schools. Revised Target Date: TBC Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • October 2025 – 30/09/2025
Case 168 - Complaints & HR	M	The AHC Directorate should develop a specific procedure to handle social care referrals when they are made in respect of internal staff where there is or may be a risk that existing professional relationships may be impacted. In respect of referrals for help and support, this should consider highlighting the need to enable	01/08/2025	No update has been received for this reporting cycle. Revised Target Date: TBC

		separation of their professional life and identity from their social care referral(s) (i.e. ensuring that correspondence is not sent to them at work); a process to ensure that if referrals do not go through the 'normal' route they cannot be e.g. lost in someone's email inbox (as appears to have happened in this case); and where possible an instruction that the individual should be consulted with regards to which member of staff receives their referral, in case there is a risk of this impacting a significant professional relationship. This should be developed with input from colleagues in HR and should consider whether it may also be appropriate to consider notifying HR in such instances.		
Case 177 Children's Social Care	M	Recruitment and Retention Strategy should be finalised with input from CSC staff and published.	01/10/2025	<p>The service has reported a current costed establishment for C&F social workers (incl. team managers and independent chairs) of 235.23 FTE. Agency usage has fallen from 19.99 (47 FTE) at the end of June 25 to 11.48% (27 FTE) at the end of December 25. The service has engaged Opus to support with permanent recruitment, which is starting to yield positive results. At the end of December 2025 the service had 19.1 FTE vacancies left to recruit to and 30.1 FTE pipeline starters due to start before April 2026.</p> <p>Revised Target Date: 31.3.2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> October 2025 – 31.3.2026
Estates Health & Safety Property Checks	M	<p>Contract management procedures should be developed and documented to provide assurance that contractors are acting in line with relevant procedures and the conditions of the contract they operate under. These procedures should apply to all contracts related to PPM, Legionella and Asbestos Management. Procedures could be separate for each contractor, or a combined overarching contract management approach with specific sections for each contract/contractor. Procedures should include monitoring and management arrangements for:</p> <ul style="list-style-type: none"> Completion of inspections and testing in line with 	01/10/2025	<p>The service has reported that: ' Meeting between compliance and audit colleagues on 23 January 2026 to discuss all recommendations. PPM and consequential work associated with the legionella and asbestos management inspections work is carried out via the Kier Contract which has robust performance and contract management process built into the contract, this has been evidenced by Chris Finch. The programme of inspections is programmed and reported as KPI within the Health Safety and Compliance desktop report which presents at CLT monthly. This is monitored and checked by Compliance and reported. Evidence on programme of legionella and</p>

		<p>agreed schedules and timescales and verifying that all assets and sites have been subject to inspection have been.</p> <p>Completion of inspections, risk assessments, surveys and testing to required standards by appropriately qualified individuals.</p> <ul style="list-style-type: none"> • Completion of remedial actions to required standards and in line with agreed timeframes. • Escalation procedures/action to be taken in contractors are underperforming/not compliant 		<p>asbestos inspections can be evidenced. Suggest this is met but Compliance need to evidence to audit. Suggest completed February 2026’.</p> <p>Revised Target Date: 28 February 2026</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 10 January 2026
Estates Health & Safety Property Checks	M	<p>The service should undertake a reconciliation between the programme of Legionella risk assessments and the portfolio on the council’s property management system (Concerto) to ensure all properties requiring a legionella risk assessment are identified. All LRAs that have not yet been undertaken should then be scheduled as a priority.</p> <p>The service should ensure that for any LRAs that have been undertaken, the actual LRA document is provided by the contractor as a matter of priority so that any risks highlighted can be addressed in a timely manner.</p> <p>Progress on the completion of the LRA programme should be reported to the Health and Safety Board until completion, including provision of all documented LRAs.</p>	01/09/2025	<p>The service has reported that Legionella remedials are reported via Concerto and reported monthly to CLT.</p> <p>Internal Audit is awaiting evidence of the reconciliation and full implementation.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles: October 2025 – 30 November 2025</p>
Estates Health & Safety Property Checks	M	<p>Records of asbestos training delivered to schools should be located so that the compliance team can confirm there are trained staff in place at each school. They should liaise with the education service to identify any cases where staff that received training have left a school and therefore training will need to be provided to that school.</p> <p>If these records of training cannot be located, a new training programme should be delivered to all maintained schools that have asbestos containing material in them to ensure visual inspections can be undertaken by sufficiently trained people.</p>	01/09/2025	<p>The service has reported that: ‘Previous record of asbestos training kept by education colleagues, but not available. A new training programme to be carried out to schools with attendees etc recorded. April 2026 to commence new training’.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 30 December 2025

Estates Health & Safety Property Checks	M	<p>Reporting for PPM, Legionella and Asbestos management should be developed to provide detailed information on the completion of required inspections, the results of inspections, and remedial actions. KPIs should be developed for each area reported on, and reporting should track performance against the KPIs. Reporting should include:</p> <ul style="list-style-type: none"> - Schedules of inspections - completion of inspections against the schedule - Results of inspections/checks - Remedial actions identified - Remedial actions completed – and percentage completed in line with timescales - Contractor performance highlighting any missed inspections etc. - Any significant risk issues identified and plans to mitigate those risks 	01/09/2025	<p>The service has reported that this action is complete. For PPMs of maintenance (not Water hygiene and Asbestos) there are KPIs that measure the performance of both PPMs and PPM remedials, these are now produced each month and provided to CLT and performance/governance team. Performance is tracked. Compliance report on Water Hygiene, Asbestos, Contractor Control and Fire Safety goes to CLT (Monthly), Corporate Health and Safety Group (Monthly) and A & P Committee.</p> <p>Internal Audit is awaiting evidence for review before confirming whether this recommendation can be closed.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 30 November 2025
Estates Health & Safety Property Checks	M	<p>Property services should work with the communications team to develop a new web page for members of the public to report health and safety concerns. The web page should clearly state it is for reporting concerns on relation to building safety, including any concerns over unsafe equipment, plant, water systems, or asbestos. The web page should provide a link to ensure such reported to Property Services so that appropriate officers in Property Services can assess the issue and take necessary action.</p>	01/09/2025	<p>The service has reported that ‘Expectation is that the public would use the corporate council reporting helpdesk therefore we intend to discuss further and challenge the need for this with’</p> <p>Internal Audit has advised the service to consider making it clear on the Council’s feedback webpage how the public can report issues relating to property health and safety concerns. Internal Audit will continue to liaise with the service on this matter.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • October 2025 – 10 January 2025
Light Blue Fibre Limited	M	<p>The shareholder representative should approve the business plan annually, in line with the paper that went to the Assets and Procurement committee in July 2024, to improve oversight of council owned companies.</p>	30/09/2025	<p>IA have confirmed this action is “Partially Implemented”, recognising the progress made but also maintaining visibility of the outstanding governance action which is reviewing and updating the JVSA. As the JVSA is a tripartite</p>

		Given the current business plan expires in March 2025, priority should be given to development of new business plan that reflects current market conditions and strategic partnerships scheduled for board review and sign off in 2025 The Joint Venture Shareholder Agreement should be amended to reflect the shareholder's role in approving the annual business plan in the reserved matters. This should also advise on the timeline to agree the business plan and the defined purpose of the Business Plan to provide a framework to accommodate agreements between both shareholders. Audit recognise that as a JV with UoS, any amendments to the JVSA will require agreement from both parties)		agreement we suggest a revised completion date for the final action of March 2026. Revised Target Date: 31/03/2026 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> October 2025 – 31 March 2026
Projects Assurance 24/25	M	The CPMF should be amended to include resource management relating to projects, especially for large and extra-large projects. A detailed resource identification template should be included in the governance team template folder, external to the business case and project initiation document. Where risks are identified regarding inability to recruit to key posts, these should be treated as a priority for resolution. Planning should also be undertaken within the project team to ensure tasks are assigned to officers when they are not inundated with work in their business-as-usual roles.	31/07/2025	The service provided IA with a resource tracker template as evidence for the completion of this action, and informed IA that training would be provided on the tracker by the service. IA was also provided with templates for updated appendices to the CPMF. However, on review of the evidence IA concluded that in its current format it is not sufficient to close the action due to not meeting all the requirements of the recommendation. IA has contacted the service informing them of this, and will meet with them on 10th February 2026 to discuss the recommendation and its requirements in more detail to support with the closure of the action. Revised Target Date: TBC Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> October 2025 – 30 November 2025
<i>Medium Recommendations overdue - under 3 months</i>				
Adult Social Care Complaints	M	The CCT Manager should ensure that future annual reports include a breakdown of the number of complaints responded to at the initial formal stage that were upheld/not upheld. Implementing recommendation 9 of this report should help facilitate	30/01/2026	The service has reported that: 'Jan 2026 Access to draft annual report (compliant with recommendations) provided in Aug; scheduled to go to AH&C full committee March 2026-unable to secure an early slot at committee.

		<p>this.</p> <p>Annual reports should be presented to the Adults and Health Committee for review and approval within six months of the end of the relevant financial year. If this cannot be achieved reasons should be provided to the Executive Director of Adults, Health and Commissioning and the Chair of the Adults and Health Committee.</p> <p>Recommendation 11b (Medium) Regular documented reporting on complaints should be provided to the Executive Director of Adults, Health & Commissioning and the Directorate Management Team. The Executive Director of Adults, Health & Commissioning should be consulted on what information such reporting should include but Internal Audit recommend as a minimum reporting should be quarterly and include appropriate performance indicators such as the volume of complaints at each stage, complaints upheld/not upheld, as well as highlighting any significant cases and the implementation of actions and lessons learned (see recommendation 6). Once regular reporting has been developed, the Adults and Health Committee should be consulted on whether they require reports on complaints.</p>		<p>Quarterly reports going to F&B monthly with quarter 3 scheduled for Jan 2026.'</p> <p>Revised target date: 31 March 2026</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Case 148 - GM Direct Payments	M	<p>The Direct Payments Fraud & Misuse Policy should be updated to include guidance on what details should be included on a service user's Mosaic record when fraud or misuse has occurred and to what detail the case notes should be updated. The guidance should specify that a flag should be placed on the account in such cases, and where investigation reports or other key pieces of documentary evidence exist, these should be signposted on the Mosaic record to enable allocated workers to understand the full history of such cases.</p>	31/01/2026	<p>The service has reported that: 'On track as falls under scope of other associated DP audit actions, and SDS programme. Wider discussions are needed due to recent corporate work completed around warnings. The record is the adults system, the system is ours. Also need to consider things like restriction of records etc. The Adult Social Care Teams will continue to hold discussions on how to approach this recommendation and what can be held on the records.'</p>

				<p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Case 148 - GM Direct Payments	M	The Direct Payments Fraud and Misuse Policy should include the need to also report the suspected fraud to the Direct Payments Monitoring Officer.	30/11/2025	<p>The service has reported that: 'Will be completed by end of January'.</p> <p>At the time of writing this report Internal Audit has not received evidence confirming completion of this action.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Case 148 - GM Direct Payments	M	<p>A pregnancy risk assessment should always be completed and recorded when a CCC Officer is pregnant. A risk assessment should also always be carried out immediately when there is suspected victimisation of a colleague or a colleague feels they are potentially at risk and discloses this to a manager. The service should conduct a communication exercise to all colleagues in Adult Social Care to remind them of the need to conduct risk assessments in these situations.</p> <p>Colleagues in Adult Social Care should also review their policy framework and consider whether a new risk assessment template may be appropriate for this type of situation.</p>	30/11/2025	<p>No update has been received for this recommendation</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Case 195 - Bank Mandate Fraud	M	All SETT Finance and Education Finance Support Team officers should re-complete the corporate Cyber Security Awareness training, which includes a section on phishing and how to identify suspicious emails. Additionally, it is recommended that the service management share the high-level information on this fraud and how it was able to occur with colleagues in	31/01/2026	<p>The service has reported that this action has been completed.</p> <p>IA comment: the recommendation is to <i>recomplete</i> the training but 13/23 officers completed prior to the issue of the draft report. IA have also asked for comment and</p>

		the SETT Finance service and Education Finance Support Team (e.g. at a team meeting, workshop or training session), to enhance their awareness of the need for vigilance in their work. This should include noting the suspicious language and incorrect email address in the email chain with colleagues.		evidence on whether the high-level information from the fraud has been shared with the Team. Revised target date: TBC This is the first reporting cycle for which this recommendation has been overdue
Case 195 - Bank Mandate Fraud	M	All colleagues within the Passenger Transport service should be required to re-complete the mandatory Data Protection and Freedom of Information training, to ensure that they are aware of data protection concerns and how to report breaches. The Head of Service should also consider further training for the team, for example requesting bespoke training/workshop from colleagues in Information Governance.	31/01/2026	The service has reported that this action has been completed. IA comment: the recommendation is to <i>recomplete</i> the training but 14/23 officers completed prior to the issue of the draft report. Revised target date: TBC This is the first reporting cycle for which this recommendation has been overdue
Case 195 - Bank Mandate Fraud	M	The bank details change process should be amended so that when a change is requested, the officer completing the ERP Supplier Amendment form should be required to confirm that they are not aware of any suspicious behaviour by the supplier, including using high-pressure tactics or failed attempts to provide information to pass checks. This should be used to flag and record any suspicious behaviour on the form and allow for additional checks to be made prior to changing the details.	31/01/2026	No update has been received for this recommendation. Internal Audit wish to flag that this action were mistakenly assigned to the Children's, Education & Families Directorate and as such officers assigned to implement this action may have believed contact in relation to a Children's, Education & Families Directorate audit action was made in error. This action has now been assigned to the correct Directorate; Finance & Resources. This is the first reporting cycle for which this recommendation has been overdue
Case 195 - Bank Mandate Fraud	M	The Council should explore with Pathfinder Legal Services whether a clause can be included in contracts that require suppliers to enable Confirmation of Payee checks on their bank account before payments will be made. The Council should also consider whether it is possible to place a similar requirement on non-	31/12/2025	No update has been received for this recommendation. Internal Audit wish to flag that this action were mistakenly assigned to the Children's, Education & Families Directorate and as such officers assigned to implement this action may have believed contact in relation to a

		commercial suppliers. Any opt-out required should be referred to an appropriate senior officer for approval and additional checks undertaken.		Children's, Education & Families Directorate audit action was made in error. This action has now been assigned to the correct Directorate; Finance & Resources. This is the first reporting cycle for which this recommendation has been overdue
Case 195 - Bank Mandate Fraud	M	The Supplier Maintenance service should implement and record the review of the sample of bank changes each month to verify the checks have been completed as required. The supplier central log should also be updated to ensure all actions regarding bank account changes are automatically recorded on ERP.	31/01/2026	No update has been received for this recommendation. Internal Audit wish to flag that this action were mistakenly assigned to the Children's, Education & Families Directorate and as such officers assigned to implement this action may have believed contact in relation to a Children's, Education & Families Directorate audit action was made in error. This action has now been assigned to the correct Directorate; Finance & Resources. This is the first reporting cycle for which this recommendation has been overdue
Case 195 - Bank Mandate Fraud	M	Going forward, the Head of Finance Operations has implemented a process by which a Team Leader or Operations Manager will telephone a supplier as a secondary verification check for any instances where the Council's banking provider flags a transaction as potentially fraudulent. Change requests and actions taken to respond to requests to change bank details are now being recorded within ERP, which will also assist in verifying the audit trail of changes made. These changes to the service's processes should be formally recorded and communicated.	31/12/2025	No update has been received for this recommendation. Internal Audit wish to flag that this action were mistakenly assigned to the Children's, Education & Families Directorate and as such officers assigned to implement this action may have believed contact in relation to a Children's, Education & Families Directorate audit action was made in error. This action has now been assigned to the correct Directorate; Finance & Resources. This is the first reporting cycle for which this recommendation has been overdue
Case 195 - Bank Mandate Fraud	M	The Council should explore with Pathfinder Legal Services whether a standard clause can be included in the Council's template contracts to specify that if a payment is diverted as result of negligence or lax security on the supplier systems, this is considered the	30/11/2025	No update has been received for this recommendation. Internal Audit wish to flag that this action were mistakenly assigned to the Children's, Education & Families Directorate and as such officers assigned to implement this action may have believed contact in relation to a

		fault of the supplier, and they will not be reimbursed for losses.		<p>Children's, Education & Families Directorate audit action was made in error. This action has now been assigned to the correct Directorate; Finance & Resources.</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Case 195 - Bank Mandate Fraud	M	<p>Actions regarding the data breach should be agreed between the Education Transport Service and Information Governance to determine whether the appropriate steps have been taken to ensure that data shared is safe and the correct reporting of the breach has taken place, for example informing the ICO. Internal Audit will request sign-off of this action from Information Governance to confirm they are satisfied that the service has taken all necessary actions.</p>	31/01/2026	<p>No update has been received for this recommendation</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Debt Recovery 2024/25	M	<p>Implement a Specialised Approach for Backdated Billing The Council should develop a dedicated recovery pathway for backdated charges, which currently represent 38% of debt over one year old. This should include enhanced communication protocols, flexible payment options, and preventative measures to reduce the volume of backdated billing through faster financial assessments.</p>	31/12/2025	<p>The working group has commenced activity to reduce back dated charges, where there is an action plan in place to manage key activity.</p> <p>Additionally the Debt Team will proactively chase any invoices over £10k where the debt is between 20-30 old.</p> <p>Financial Assessments have agreed to proactively contact service users when their first invoices over £10k are sent so that any queries can be discussed.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Debt Recovery 2024/25	M	<p>The Council should establish a clear framework and timeline for escalating cases to legal services. This structured approach should include initiating reviews of high-value debts within defined timelines of becoming overdue. Quarterly case review meetings</p>	31/12/2025	<p>A meeting has been diarised for the 23 December with the Head of Service - Adults, Health and Commissioning to discuss an approach. alongside documenting a robust process</p>

		with Pathfinder Legal Services would help prioritise cases and prevent debts from becoming statute barred. This will enhance recovery rates and reduce financial losses from time-barred debts.		Revised target date: TBC This is the first reporting cycle for which this recommendation has been overdue
Implementation of Ofsted Action Plan	M	<p>A) Provide clear links between the items in the Ofsted Action Plan and their supporting actions; in particular, a reconciliation should be undertaken to ensure that each item in the Ofsted Action Plan has a supporting action(s) which contributes to the achievement of objectives in the Plan.</p> <p>B) Cross-check the due dates in the Ofsted Action Plan to those in the supporting CEF Activity Tracker, Workforce Action Plan and Fostering Improvement Plan, ensuring that expectations around timescales are clear. Revised dates should also be cross checked for consistency following any slippage in the delivery of actions.</p> <p>C) Review outstanding actions within the supporting action plans and break down (where appropriate) into more specific and measurable actions.</p> <p>D) Items in the Ofsted Action Plan and supporting actions marked as 'ongoing' should be broken down with more specific timescales for completion, or milestones / checkpoints, for example, where actions have been delivered but require time to monitor or embed.</p> <p>E) The Ofsted Action Plan and supporting actions should capture revised due dates where original planned dates have been exceeded.</p> <p>F) Actions in the CEF Activity Tracker should be prioritised to ensure that resource is focused on the areas of greatest risk and impact. To support this, key dependencies between the actions should be captured</p>	01/01/2026	<p>The service has reported that the Ofsted Action plan is regularly reported on a monthly basis to the Children's Change Board and specific updates via POWER BI APP has been in place since September 2025, which provides an overview of RAG status on each element of the Ofsted action plan. The activity tracker is being reviewed with key information pertaining to only the Ofsted Action plan to ensure key actions are moved forward. In addition, an overarching CEF Delivery plan has been developed to provide a key place for all CEF work and a tick list for where the key work area relates too - including Ofsted Action Plan, Savings, ASEND Plan and any other. Suggesting revised target date to ensure all programmes work areas are aligned for a new year.</p> <p>Revised target date: 31 March 2026</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>

	<p>within the CEF Activity Tracker and reflected in revised timescales where actions have not been completed.</p> <p>G) Specific and measurable success criteria / targets, together with baseline data, should be included within the Ofsted Action Plan in so far as possible.</p> <p>H) Consideration should be given to the linkage of the success criteria and the corporate CEF KPIs so that progress can be reviewed in the context of the wider performance management process. Where adverse trends are identified or success criteria are not met, this could be reviewed as part of the Performance Monitoring Group if this is deemed to be of sufficient risk.</p> <p>I) Implement a mechanism such as a RAG rating system to the Ofsted Action Plan to reflect progress of the delivery of actions, ensuring that progress updates are clear as to what actions have / have not been delivered, the reasons for this, and what further action is required.</p> <p>J) Actions in the CEF Activity Tracker should be consistently allocated a RAG rating based on updates provided. Actions marked as Red or High risk should be escalated to the CEFLT.</p> <p>K) The CEF Activity Tracker should capture the links to the evidence which supports action completion.</p> <p>L) Actions should be tracked against stated timescales and reasons for slippage (e.g. due to lack of resource) should be captured for escalation to the CEFLT. Where slippage has occurred or is likely to occur, remedial action should be taken as appropriate.</p> <p>M) Current and previous updates in the Ofsted Action</p>		
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		Plan should be dated so that a clear audit trail is provided.		
Implementation of Ofsted Action Plan	M	<p>The ToRs should provide greater clarity around the respective roles and responsibilities of the CEFLT, CEFLT Tactical Group, CRIB and CCB in relation to the Ofsted Action Plan. This should include the responsibilities for:</p> <ul style="list-style-type: none"> -The identification and prioritisation of actions (and related expected benefits) -Agreeing deviations from the Plan -Monitoring the delivery against action plans and benefits realisation -Escalation and management of issues and risks to delivery of actions and expected benefits <p>The respective roles and responsibilities should be clarified in the context of the wider improvement programme planned to meet the requirements of the new Children's Social Care Reforms.</p>	01/01/2026	<p>The service has reported that the Ofsted Action plan is regularly reported on a monthly basis to the Children's Change Board and specific updates via POWER BI APP has been in place since September 2025, which provides an overview of RAG status on each element of the Ofsted action plan. The activity tracker is being reviewed with key information pertaining to only the Ofsted Action plan to ensure key actions are moved forward. In addition, an overarching CEF Delivery plan has been developed to provide a key place for all CEF work and a tick list for where the key work area relates too - including Ofsted Action Plan, Savings, ASEND Plan and any other. Suggesting revised target date to ensure all programmes work areas are aligned for a new year.</p> <p>Revised target date: 31 March 2026</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Implementation of Ofsted Action Plan	M	<p>A) In conjunction with recommendation 2(g) above, a benefits realisation exercise should be undertaken to assess the effectiveness of actions in delivering expected outcomes. Where the Plan is not deemed to be on track, remedial action should be taken and the Plan updated and communicated accordingly.</p> <p>B) This exercise should be undertaken on a periodic (e.g. minimum 6 monthly) basis.</p> <p>C) Consideration should be given to allocating dedicated time specifically for the periodic monitoring of progress of the delivery of actions as well as outcomes against the items in the Ofsted Action Plan, for example, at the CCB, to provide assurance that the Plan is on track.</p>	01/01/2026	<p>The service has reported that the Ofsted Action plan is regularly reported on a monthly basis to the Children's Change Board and specific updates via POWER BI APP has been in place since September 2025, which provides an overview of RAG status on each element of the Ofsted action plan. The activity tracker is being reviewed with key information pertaining to only the Ofsted Action plan to ensure key actions are moved forward. In addition, an overarching CEF Delivery plan has been developed to provide a key place for all CEF work and a tick list for where the key work area relates too - including Ofsted Action Plan, Savings, ASEND Plan and any other. Suggesting revised target date to ensure all programmes work areas are aligned for a new year.</p> <p>Revised target date: 31 March 2026</p>

		D) The CEF Activity Tracker should be shared periodically with the CEFLT to enhance management oversight over the progress of the Ofsted Action Plan		This is the first reporting cycle for which this recommendation has been overdue
Investment Properties	M	The council should strengthen its governance framework by expanding the Assets and Procurement committees remit to include half yearly structured reviews of investment property performance or establish a dedicated Investment Property Committee. This should include implementing defined intervention triggers for underperforming assets.	30/11/2025	<p>The first report to A&P was on the 18th November 2025. The next report will be in 6 months time. This will include intervention targets, exit strategies, improved KPI's, risk assessment etc.</p> <p>IA comment: There is not yet sufficient evidence to confirm that intervention triggers for underperforming assets are in place. Potential revised date to align with April A&P Committee.</p> <p>Revised target date: 30 April 2026</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Investment Properties	M	To enhance transparency and accuracy in financial reporting, the Council should ensure that investment metrics such as IRR, NPV, ROI, payback period etc are regularly re calculated and reported in the Capital Strategy when material changes in income or property values occur, with clear differentiation between income returns and total returns (including capital appreciation/depreciation).	31/12/2025	<p>This will be in final capital strategy for 26-31 business plan. New valuations are being procured.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Rental Income	M	Action/s aimed at addressing the delays in issuing invoices for County farms be developed. Addressing the cause/s of delays in issuing county farms invoices be taken into consideration during the integration of Concerto with the ERP system.	30/11/2025	<p>The service has reported that the next farm rents are due on 6 April 26. A manual upload will be required again as the integration of ERP with Concerto is delayed. Preparation of the April 26 rent information to be uploaded is about to start Jan 26. No risk to existing just an improved system when integration enabled.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>

case 198 - foreign currency payments	M	<p>The Children's Education and Families directorate to conduct a review of need examining all current arrangements for overseas payments within the service. This should:</p> <ul style="list-style-type: none"> • Document current reason and decision making to pay overseas; • Challenge that decision; • Sign off continuation of existing / or new payment routes. 	01/11/2025	<p>The service has reported that this action completed and that all international payments have been reviewed and where required had sign off from the Service Director.</p> <p>Internal Audit is yet to be provided with any evidence to confirm this action is complete and therefore the action remains open.</p> <p>Revised target date: TBC</p>