

## ANNEX B *Summary of Outstanding Recommendations*

(Recommendation status as at 30.09.2024).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<i>Essential Recommendations overdue</i>				
DSG Safety Valve Review	E	<p>Once data accuracy is assured as per Recommendation 1, targets and expected benefits should be added and include measurable aims to allow for accurate monitoring of actions – e.g., 'if we do X, the no. of EHCPs should be reducing by X each month compared to this time last year in order to meet the target of X.'</p> <p>Once SMART targets are in place, a formal prioritisation of actions should then be undertaken, noting which actions will have the most significant impact on the programme and focusing on these first.</p> <p>Identify interdependencies between actions and add to the progress timeline in the action plan, so that any delays are shown clearly and can be taken into account when planning the start of new actions and reporting on progress.</p>	31/05/2024	<p>A data reporting action plan has been developed and is being monitored weekly by a task and finish group and progress reported to the Service Director of Education on a weekly basis.</p> <p>An Inclusion Transformation Programme plan is currently being developed and will include KPIs/targets and information on inter-dependencies.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 – 31 October 2024</li> </ul>
Schools Capital Programme	E	The Design and Build Framework should be signed by appropriate representative of CCC and each of the building firms appointed to the framework as a matter of priority.	21/05/2024	All contractors have now signed the framework contract with the exception of two: Contactors A and B for the purposes of this report. CCC currently has no work tendered with Contactor A and have written to Contactor

		<p>This issue should be reported to the Head of Procurement and Commercial Services, the Executive Director for Children’s and Education Services, and the S151 Officer, and/or reported under the new breach process within Contract Procedure Rules.</p> <p>Resolution of this issue should also be reported and the service should conduct sample testing to verify that contractors have been complying with the most high-risk controls within the framework contract including DBS and health and safety requirements (see also Recommendation 4, below).</p>		<p>A to say they will not be awarded any call-off contracts and are no longer considered part of the framework as they have not signed the framework contract. On all Contactor B contracts, the service states that project officers have verified that contractors are complying with the most high-risk controls referred to in the audit report. Contactor B has requested additional wording to be added to the framework contract to remove the need for a parent company guarantee – the Strategic Education Capital and Place Planning Manager is liaising with the Service Director (Finance &amp; Procurement) and Pathfinder Legal Services on this request. the expectation is that contractor B will sign the contract by the end of November.</p> <p>Revised target date: 31 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – 20 September 2024</li> </ul>
Interims & Agency Staff	E	<p>Officers should confirm whether a current shareholder agreement and overarching corporate contract with Opus can be located from either the Council or Opus’s records. If these documents cannot be located, a new shareholder agreement and contract should be developed in line with best practice guidance (such as the CIPFA Local Authority Owned Companies: Good Practice Guide) to ensure there are formal documented arrangements in place that clearly detail key areas such as roles and responsibilities, reserved matters, dividends, client/contractor split and performance management arrangements relating to Opus People Solutions as a supplier and the Council as a customer and shareholder. These arrangements should include</p>	31/07/2024	<p>Work is underway to ensure that a signed deed of variation is in place. Establishment of an organisation wide shareholder board has been addressed via agreement that this role will be held by Assets and Procurement Committee. An annual progress report will be scheduled for committee in early 2025.</p> <p>Revised target date: 31 January 2025</p> <p>Revised target dates from previous reporting cycles n/a</p>

		<p>Service Level Agreements and KPIs to ensure the Council is able to effectively measure whether Opus People Solutions are providing an effective value for money service (as would be expected in any contractual arrangement).</p> <p>If the documents can be located, officers should conduct a review of these documents and the relationship between CCC and Opus against best practice guidance such as the CIPFA Local Authority Owned Companies: Good Practice Guide.</p> <p>Arrangements in place should include detail of the roles of the CCC director and a shareholder representative role, as well as establishing a 'shareholder board' to advise the shareholder representative in their role representing the authority at meetings of the company. It is suggested that any shareholder board for Opus could also act as shareholder board for other small companies in which the Council has a shareholder interest.</p>		
<b><i>High Recommendations overdue - over 12 months</i></b>				
Transparency Code	H	<p>An Information Management Strategy (or equivalent) should be produced to establish how information should be produced and published. It should include:</p> <ul style="list-style-type: none"> <li>• A clear process for key officers to check that all required datasets are published correctly and on time ensuring compliance that the information is published quarterly and annually.</li> <li>• A timetable for key officers to get in touch with service contacts who own the datasets, to remind them that publication is due in advance of deadlines.</li> </ul>	30/06/2023	<p>This has been documented in the policy approved and will be signed off by IM Board in December</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>

		<ul style="list-style-type: none"> <li>• Guidance for ensuring if any delayed or absent publication is identified that it is discussed to find out the reasons for this with the officers involved and to establish whether there are ongoing issues with timeliness of publication and to identify the root cause.</li> <li>• Processes to ensure that personal information is redacted appropriately.</li> </ul>		
Transparency Code	H	<p>Key Officers need to be identified in the Council who are responsible for ensuring that the Transparency Code data is published in line with requirements. This should include identifying, in a written document (such as the Information Management Strategy referenced at Recommendation 1):</p> <ul style="list-style-type: none"> <li>• The central team (i.e. the Information Governance team) with responsibility for requesting data due for publication; collating the data; ensuring that data accuracy checks have been completed; and publishing the data on the Council’s external website.</li> <li>• For each individual dataset, identifying which team within the Council is responsible for owning and producing the data and supplying the data to the central team. This should include identifying a named key contact within each team for producing the data.</li> <li>• For each dataset, identifying the checks that should be conducted to verify that the information published is accurate and is compliant with the format requirements of the Transparency Code, by the key officers. This can then be followed consistently when officers change to ensure that the process is consistent.</li> </ul>	30/06/2023	<p>This has been documented in the policy approved and will be signed off by IM Board in December</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>

**Medium Recommendations overdue - over 12 months**

<p>DSG - High Needs Block Demand Management</p>	<p>M</p>	<p>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.</p>	<p>01/09/2022</p>	<p>No update has been received for this reporting cycle. The update below is from the previous cycle.</p> <p>A new training package has been developed on the EHCP 20 week process and AR process, which will soon be delivered to schools. There is also inhouse training on annual reviews delivered by a member of the SAT team.</p> <p>Revised target date: TBC.</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 - 31 July 2024.</li> <li>• September 2023 – 31 January 2025.</li> </ul>
<p>Government Procurement cards (GPC)</p>	<p>M</p>	<p>It is recommended that the CCC FAQ document is used as the primary guidance for acceptable use. As an internal document, it can be tailored to be consistent with the policies of CCC. The RBS User Guidance provides a more general guidance, and details of the responsibilities of Cardholders, Approvers and the GPC team. The User Guide, CCC FAQ Document and Travel and Expenses Policy should be consolidated and updated to ensure that guidance on staff subsistence is clear and consistent to all staff, including those in Client Funds and Social teams where exceptions may be permitted.</p>	<p>01/06/2023</p>	<p>This has been delayed as guidance was going to be updated in line with the proposed new change request to utilise workflows in ERP for approvals and submitting of forms. The CRS are in progress as data tables are in production, it is anticipated the build time will be circa 6 weeks, followed by UAT. Documentation will be updated in line with these new processes.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 30 September 2024</li> <li>• March 2024 - 30 June 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 – 31 December 2023</li> <li>• September 2023 - 30 September 2023</li> </ul>

Insurance Fund	M	The Claims Handling Manual should be updated following implementation of an Insurance Strategy, this should ensure that the service goals and objectives are supported by operational processes which target management resource accordingly. This could also include current reporting review processes, betterment circumstances.	31/12/2022	<p>Claims handling manual being rewritten due to claims changes made in August and to include motor and property claims which became an issue in September. Meeting of the Insurance management team w/c 7/10/24 to rewrite the insurance strategy taking into account other partner governance documents having been reviewed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 – 31 March 2024</li> <li>• December 2023 - 31 January 2024</li> <li>• September 2023 - 1 December 2023</li> </ul>
Insurance Fund	M	An Insurance Strategy is developed to provide a clear framework for the service goals and objectives including a structured approach to the Councils insurance arrangements. For example, this could include the following information: The strategic aims of the service, a breakdown of the risks the council self-insures and policies the council holds with external insurance providers, the process for projecting future risk profile, management and recharging arrangements, claims management processes and processes for reviewing the insurance strategy.	31/01/2023	<p>Claims handling manual being rewritten due to claims changes made in August and to include motor and property claims which became an issue in September. Meeting of the Insurance management team w/c 7/10/24 to rewrite the insurance strategy taking into account other partner governance documents having been reviewed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 – 31 March 2024</li> <li>• December 2023 - 31 January 2024</li> <li>• September 2023 - 1 December 2023</li> </ul>
Transparency Code	M	A process should be introduced for reporting on compliance with the Transparency Code to the Information Management Board and/or senior	30/06/2023	A policy has been completed, approved by CLT and shared with the IMB who will receive an annual report on compliance

		management to include any issues with production of or access to data.		<p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>
Transparency Code	M	<p>The process that the Information Governance Team undertakes for correcting published data which is subsequently identified as inaccurate is not documented.</p> <p>The process that the Information Governance Team undertakes for correcting wrongly published data should be documented so it is consistent.</p>	30/06/2023	<p>This has been documented in the policy approved and will be signed off by IM Board in December</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - 31 July 2024</li> <li>• March 2024 – 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>
Fostering Payments (In-House)	M	The service should undertake a review of its success to date in using IFA ‘top up’ fees to recruit and retain in-house foster carers and consider whether a higher level of payment should be rolled out across the board to attract and retain more in-house carers. If payment of higher fees significantly improves the availability of in-house placements, the additional cost of the ‘top up’ fees may be offset by the reduction in the need for external placements. This should be fully explored by the service.	01/08/2023	<p>The service has recently completed its first draft of the annual report in which there has been a review of the reasons for resignations. It is pertinent to note that there were 37 resignations in the previous year, of which 20 were 'mainstream' Foster carers. OF these 20 it can be identified that 6 were 'regrettable losses. 2 of these losses equate to transfers to an IFA- one of which specifically acknowledged the carer fees as a reason for this. Evidence will be provided to Internal Audit to close this recommendation.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> </ul>

				<ul style="list-style-type: none"> <li>• March 2024 - 31 March 2024</li> <li>• September 2023 - 31 March 2024</li> </ul>
Debt Recovery 22/23	M	The Head of Finance Operations should decide if procedures should be amended to reflect the current practice and detail the approval time-out procedure, or whether to amend the system workflow in ERP for write-offs to ensure that budget holder approval must be given before write-offs are progressed. In conjunction with Recommendation 5, the procedure could vary for different values of write-offs.	30/09/2023	<p>The new process has been agreed and the change request in respect of the ERP write-off process has been submitted and is with Business Systems to implement.</p> <p>Process improvements will enhance the information provided to budget holders and the final approver in line with each Council's scheme of delegation.</p> <p>This remains work in progress and we are dependent on Business Systems capacity. The processes however have been discussed with all Partners and final sign off is required prior to go live.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 30 September 2024</li> <li>• March 2024 - 30 June 2024</li> <li>• January 2024 - 30 June 2024</li> <li>• December 2023 - TBC</li> </ul>
Fostering Payments (In-House)	M	To avoid the need for complicated payment suspensions and delays in record updating, fostering finance management should be given access to edit payments within ContrOCC on notification of an error or change. There appears no need for this to be completed by IT, especially as they do not request any evidence of the change to verify any change request. Likewise, for SOC 408 changes, provided the change has been approved and this is verified by the finance team on receipt of the 408 notification the	01/09/2023	<p>The fostering service has an active plan to move all matters onto CONTROCC and avoid the use of multiple systems. At this time we are in the process of putting all the payments onto this system, inclusive of all carers and care arrangements. Further to this there is a project looking at bringing in a Controcc Specialist to improve the system around out requirements.</p> <p>The above update is from the previous reporting cycle. No update has been provided for this reporting cycle.</p>

		responsibility to update payment records could be shared by the finance, ART and Duty teams.		<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 – 31 March 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - TBC</li> </ul>
Fostering Payments (In-House)	M	The service should expand internal and external guidance for the outstanding elements that have not been addressed by the external Foster Handbook and Independent Fostering Agency (IFA) transfer guidance. These outstanding elements include allowances for children entering higher education and confirming allowances for pocket money/savings and respite placements, as these currently are quoted within the Handbook guidance as 'under review'.	01/09/2023	<p>The service has begun collating all of the financial offerings and has set up a task and finish group to reconcile all payments into a clear guide. Following group meetings in September, this guide will be updated, run past Finance and published.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 31 July 2024, then 1 Sep 2024</li> <li>• March 2024 – 31 March 2024</li> <li>• December 2023 - TBC</li> </ul>
ICT Change Management	M	ITDS staff should investigate how the Hornbill system can be configured such that extracted lists of changes (e.g. in the Request List screen) include columns to specify the change type and whether changes have been approved, rejected, or neither. These functionalities should then be introduced.	30/09/2023	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>

IT Security 23-24	M	<p>We recommend that the Council defines its requirements with regard to privileged accounts. This should include:</p> <ul style="list-style-type: none"> <li>• Processes and procedures for request and approval.</li> <li>• A role-based matrix highlighting the users/roles for which privileged access would be appropriate.</li> <li>• Review of privileged accounts in line with a least privilege model to evaluate and reduce the volume of privileged accounts.</li> <li>• Requirements for a minimum number of shared service accounts and increased password changes.</li> <li>• Formalised approval pathways which ensure an appropriate level of approval is sought from an individual other than the requester.</li> <li>• Regular review of privileged access accounts, with disablement of unused/inactive accounts.</li> <li>• Requirements for review and management of tools such as KeePass and LAPS to ensure secure configuration and usage.</li> </ul> <p>In conjunction with these requirements, the Council should conduct a review of active privileged accounts. Enterprise and Domain Admin accounts should be reviewed for appropriateness and reduced to a lower number of individuals, applying the principle of least privilege. Consideration should also be given to those accounts which are inactive. IT management, in conjunction with the Information Security Manager should take action to disable or delete these, as appropriate.</p>	30/09/2023	<p>This has not yet been fully implemented and is a work in progress. However, an external review was undertaken as part of the Public Sector Network application and award.</p> <p>The Security Operations Manager confirmed reviews are being undertaken but that the approach has not yet been formalised or agreements reached on approach to 'dormant' super user accounts.</p> <p>LAPS are being investigated to establish if the reliance on these can result in a lack of auditability.</p> <p>As part of decoupling and the creation of the new tenancy this will be implemented.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024 - 30<sup>th</sup> June 2024.</li> <li>• January 2024 - TBC</li> <li>• December 2023 - TBC</li> </ul>
Fostering Payments (In-House)	M	<p>ART should endeavour to ensure that a 408 form is signed for every young person placed. The Fostering service should endeavour to obtain a signed copy of the placement plan (72 hrs) prior to the start of any placement. In cases of emergency, where this is unfeasible, they should endeavour to collect this at the earliest opportunity. The Fostering</p>	01/10/2023	<p>A filing system for 408 forms has been developed that includes 408 forms for all children being placed, filed based on the month they were placed. For the second part of the recommendation re getting signed foster care arrangements, the service is working on a review to</p>

		<p>service should undertake a review of all current in-house foster carers to confirm that a signed, up-to-date foster care agreement is on file for them. In cases of existing placements which do not have a signed fostering agreement, corporate parenting should liaise with the foster parents to obtain these. All signed agreements should be documented in a shared folder to ensure any problems can be quickly settled with foster carers.</p> <p>The Fostering service should endeavour to complete 408 notifications to include all information (including weekly placement fees), to confirm changes to placements have been authorised and to increase the likelihood of accurate commitment records and trackers.</p> <p>Ongoing assurances for the above should be provided via regular spot-checking on a sample of files on an intermittent basis as part of a wider quality assurance process. Outcomes of which could be reported within ART dashboard to maintain oversight of compliance performance.</p>		<p>identify where signatures are needed, and requests for signature will be sent to the relevant foster carers.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 – 31<sup>st</sup> March 2024</li> <li>• January 2024 – 31 March 2024</li> </ul>
Government Procurement cards (GPC)	H	<p>Clear guidance to schools on GPC use should be developed. This should include clear guidelines regarding prohibited categories of expenditure and requirements to review and approve spend. This could be the same as the CCC standard GPC guidance document, or a separate document if it is believed this is required to suit school's needs. Once agreed, a copy should be circulated to all maintained schools and should be shared when schools apply for new GPC or to change a cardholder/approver</p>	01/08/2023	<p>The service has confirmed the GPC Team are working on developing guidance for schools regarding the use of school GPC cards. This will be produced in line with the overarching Council user guide.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 – 30 September 2024</li> <li>• March 2024 - 30 June 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 – 31 December 2023</li> <li>• September 2023 - 30 September 2023</li> </ul>

Government Procurement cards (GPC)	M	Conditions and exemptions for spend (usually purchases on behalf of service users) within prohibited categories should be clearly specified in the CCC FAQ document	01/07/2023	<p>This will be completed in line with the updated guidance, once the change requests for auto approvals are implemented.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 – 30 September 2024</li> <li>• March 2024 - 30 June 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 – 31 December 2023</li> <li>• September 2023 - 30 September 2023</li> </ul>
<b><i>High Recommendations overdue - over 3 months</i></b>				
Case 125 - Guided Busway Procurement	H	<p>The service should consult with the Head of Procurement &amp; Commercial and the Monitoring Officer regarding the areas of non-compliance with Contract Procedure Rules and Public Contracts Regulations outlined within this report (including the expert witness spend, etc) and agree the approach that should be taken to regularise the expenditure. In particular, this should include:</p> <ul style="list-style-type: none"> <li>• Agreeing to report the non-compliance with Contract Procedure Rules to Committee retrospectively under the new breach process (see Recommendation 6);</li> <li>• Undertaking an exercise to identify, as far as possible, from service records the full amount spent with each contractor prior to the 1st of April 2018 cut-off which has applied to the figures in this report.</li> <li>• Where costs are ongoing (such as with the land matters), this exercise should include identifying how</li> </ul>	31/03/2024	<p>The service has confirmed that steps have been agreed regarding regularisation where possible and enacted accordingly alongside reporting and recording on any non-compliant spend.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 – 31<sup>st</sup> October 2024</li> </ul>

		best to bring any further spend into line with Contract Procedure Rules.		
Capital Project Management	H	<p>The service should conduct a full review of capital project framework policies and guidance documentation, with a view to streamlining and reducing the number of separate documents; ensuring information is up to date and terminology is consistent between documents; and developing an index to the framework which links all the other guidance documents to help officers navigate the guidance. This review should be conducted in consultation with colleagues from the Policy Insight &amp; Programmes service who are redeveloping project management requirements around revenue projects, to ensure consistency and alignment between processes. In particular, the review should include:</p> <p>1a - Approval to proceed to the next gateway should be a centrally enforced control to ensure compliance with gateway requirements and good practice. Where projects complete a gateway, they should submit the evidence for this to a central team (e.g. the PMO) or Board etc., for independent review, challenge, and approval to proceed. Projects should not be able to proceed beyond a gateway without this approval. This requirement should be amended as part of the review of capital project framework policies and guidance. Additionally, the amended gateway requirements should include a requirement that projects which rely on the release of third-party funds cannot be progressed until formal agreements have been made.</p> <p>1b - As part of the review of project processes, the service should update the approach to requiring Committee approval for gateways. The risk assessment project classification process (see Recommendation 1d, below) could be used to inform the extent and</p>	31/05/2024	<p>The service has reported that the majority of this recommendation has been implemented. They have confirmed that since the last reporting cycle the Project Management Framework review has been updated to contain links to the requirements of the Council's Constitution and Scheme of Financial Management.</p> <p>The service has reported that the following elements of the recommendation are 'amber' and not yet implemented:</p> <p>1e: Skills gap 1i: Procurement processes on Frameworks.</p> <p>Revised target date 31 December 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>July 2024 - TBC</li> </ul>

	<p>frequency of Committee approvals needed, while retaining alignment with the requirements in the Constitution re: key decisions. Delegation could be sought from Committee to manage lower-risk projects within approved advance tolerances at the outset of each project, with projects only required to seek further approval from Committee if they are particularly high risk/high profile or it is identified that they are likely to exceed tolerances. This should be developed in conjunction with the approach taken to Recommendation 6, below.</p> <p>1c - The service should review their project framework documentation and ensure that it reflects the requirements of the Council's Constitution and Scheme of Financial Management, in particular the Constitutional requirement for business cases for capital spend to be approved by the relevant Finance Business Partner and Capital Programme Board prior to approval by the relevant service Committee. If it is felt that this requirement in the Scheme of Financial Management is no longer appropriate, the service should liaise with Finance to agree and formalise a new corporate requirement for approval which aligns with their processes.</p> <p>1d - As part of the review of project procedures, the risk assessment process for projects should be reviewed and implemented in practice. This should include categorising projects based on risk, including appropriate financial and non-financial considerations. Alongside this, the service should implement a process to allow the management of lowest-risk projects to be aggregated under a wider Programme Board, and ensure the provision of clear guidance regarding the mandatory outputs for each category of project, which should align with existing corporate processes and requirements such as the Equality Impact Assessment</p>		
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	<p>process.</p> <p>1e - As part of the review of project procedures, the service should establish a process for ongoing centralised oversight of skills and training for capital project management, linked to and informed by the outcomes of the Quality Assurance process. This should include ensuring that an updated Skills Matrix is maintained and staff complete core mandatory training as well as refresher training.</p> <p>1f - The requirement for projects to have a clear cost management plan in place should be re-established as part of the review of project processes and an appropriate mechanism for scrutiny of these plans identified. It may be more efficient to reduce the number of separate documents required and have a single document capturing baseline, tolerances and cost management at the outset of each project. As part of the review of this aspect of project processes, the service should also implement the reduction of the overall budget envelope for projects as they progress, optimism bias is reduced and cost certainty increases.</p> <p>1g - As part of the review of procedures, controls around change management (for both cost and timeline changes) should be reviewed for consistency and clarity, and to ensure alignment with related corporate processes, particularly the virement delegations in the Scheme of Financial Management. A clear escalation process for changes in excess of tolerances should be articulated, and approval for cost increases in excess of tolerances should additionally rest with an authority outside the Project Board (for example, the Capital Programme Board).</p> <p>1h - As part of the review of procedures, change control processes should be updated to distinguish between essential and non-essential variations:</p>		
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	<ul style="list-style-type: none"><li>• Essential variations: changes to project scope which are necessary in order to achieve the project's core planned outcome (for instance, works commence and it is identified that additional groundworks are required).</li><li>• Non-essential variations: changes to project scope which reflect 'nice to have' amendments to project scope but which are not required in order to achieve the project's core planned outcome (for instance, if a project is underspending and it is decided to use the underspend to fund additional landscaping or lighting). Essential changes can be funded by risk and contingency allowances and approved by the Project Board providing they remain within the project's tolerances; otherwise they should be escalated in line with agreed approval processes. Non-essential changes should be subject to a higher degree of challenge and should not be funded from contingency budgets.</li></ul> <p>1i - As part of the review of processes, guidance should be developed to ensure officers are supported to undertake a consistent approach to procurement options for different types of procurement (specifically including consultancy, design and build vs. design or build, NEC supervisor role etc.) which takes into account financial and non-financial considerations and the best way to achieve value for money based on the features and circumstances of individual schemes. This should also include an agreed exception route by which a non-standard approach can be approved in exceptional cases by a suitable senior officer.</p> <p>1j - The service should complete the implementation of planned key performance indicators, including the Strategic Performance Indicator requested by Highways &amp; Transport Committee. This should link to the development of a robust baseline position for</p>		
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		<p>every project (see Recommendation 1f) and ensure that indicators are calculated in a way which takes account of planned contingency values including optimism bias, as well as ensuring that source data for performance indicators is both robust and timely. Alongside this, the service should develop a clear reporting framework ensuring that performance data is regularly reviewed within the most senior levels of the service to enable senior effective management oversight of all projects, and ensuring that clear guidance is available to officers regarding the KPIs they are expected to meet.</p> <p>1k - As part of the review of project management framework documents, the Project Boards Terms of Reference document should be reviewed and the approval limits and tolerances within the document updated for clarity; to align with other project management documents and corporate policies in line with Recommendations 1c and 1g; and to ensure that suppliers are not in a position to approve deviations to project tolerances or have an undue level of influence over Council decision making on projects.</p>		
Capital Project Management	H	<p>The quality assurance process in place should be reviewed and redeveloped in tandem with the work at recommendations 1a and 1d, to ensure that the process involves checking compliance with all critical mandatory controls based on the risk profile of the project. As part of the redevelopment of this process, the service should define a clear escalation process which includes the ability to flag concerns about sustained non-compliance with procedures in high-risk projects to Assistant Director level and above. This could be linked to the central enforcement of gateway progression i.e. the QA process could be used to approve projects to proceed to the next gateway once</p>	31/05/2024	<p>The service has reported this as implemented.</p> <p>As at the time of writing Internal Audit does not have access to IT systems required to fully review and assess evidence. Internal Audit will liaise with the service to ascertain and resolve system access issues to then review evidence and confirm closure.</p> <p>However, Internal Audit has been able to review and confirm that the escalation process has been developed and documented.</p>

		<p>they have demonstrated completion of mandatory requirements for the current gateway. Projects should not be able to progress if critical requirements have not been complied with.</p> <p>Aligned to the work at 1d the PMO should also consider reducing the frequency and/or detail of monitoring for smaller, low-risk projects, to enable a focus on the compliance with key controls for larger, high-risk projects.</p>		
Capital Project Management	H	<p>The Place &amp; Sustainability Directorate should continue to work with Finance to move to full implementation of ERP for capital budgetary forecasting and reporting. This should be implemented to a detailed individual project level.</p>	31/05/2024	<p>The Service and the Senior Finance Business Partner have confirmed that whilst the capital budgetary forecasting and reporting has been implemented in ERP Gold this has not yet been fully implemented.</p> <p>The Senior Finance Business Partner confirmed that the majority of relevant officers can now access this functionality there are some issues meaning that not all relevant officers can use this – Business Systems Team are investigating this issue to identify a fix.</p> <p>The service has reported that all relevant teams have received training on the ERP capital budgetary forecasting and reporting functionality.</p> <p>Given the above an exact revised target date cannot be provided at the time of writing. Internal Audit will continue to liaise with the service on implementation progress.</p>
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</p>	31/05/2024	<p>The service has reported that a defined cost review has taken place over a 2 year period covering FY 21-23 and that this is all but complete. In addition, defined cost reviews are taking place for FY 23-24 and progressing well, and monthly reviews are taking place for 24-25.</p>

		<p>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>		<p>Revised target date: TBC (due to the complexity of some of the legacy data an exact revised target date has not yet been determined).</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul> <p>As at the time of writing Internal Audit does not have access to IT systems required to fully review and assess evidence. Internal Audit will liaise with the service to ascertain and resolve system access issues to then review progress to date.</p>
S106 Funding	H	<p>Implement a structured monitoring schedule that prioritises triggers based on their financial value, impact, or complexity, ensuring that the most significant triggers receive timely attention.</p> <p>This should align with management’s suggestion of quarterly reviews.</p> <p>Information sharing with partnering organisations on trigger points should be utilised; for example, Council Tax departments can provide reports of occupied priorities properties that could be checked, as well as planning certificates issue on completion of a development, these may result int addressing some unidentified triggers early in a more proactive manner.</p> <p>Additionally, consider introducing automated tools to assist in tracking and alerting the team to upcoming or</p>	01/06/2024	<p>A new process has been developed and will be implemented on 30/09/2024 starting with the newly established S106 &amp; CIL Board. Process will continue to be developed but will require additional resource (requested; see Recommendation 8) to effectively implement. A quarterly monitoring report will be presented to the Board for final approval approx. Nov 2024 and then on an ongoing basis.</p> <p>Development on enhancements to EXACOM (the County’s automated system for data management) are programmed for 2025. These enhancements will improve the tracking a monitoring of S106 triggers in a more proactive manner.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>July 2024 - 31 August 2024</li> </ul>

		overdue triggers, thereby enhancing efficiency, and reducing manual workload.		
Safe Employment	H	The Fostering service must implement formal right to work checks for new foster carers and record and retain the outcomes of those checks in line with government guidance. The service should also review their approach to confirmation of identity and retaining specific evidence of ID checks. As part of this review, the Fostering Service should also conduct, record and retain evidence of right to work for all current in-house foster carers.	31/05/2024	The service has reported that this is being completed.  Internal Audit will liaise with the service to review evidence and confirm implementation.  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
Schools Capital Programme	H	Call-off contract templates should be amended for future projects to detail specific key performance indicators for all projects, with reference to the KPIs outlined in the framework contract. The team should consider the possibility of linking non-achievement of critical KPIs to financial penalties or, conversely, financial benefits for achievement of high-priority KPIs.	21/06/2024	This will be developed and implemented as part of a new design and build framework.  Revised target date: 31.12.2024  Revised target dates from previous reporting cycles: n/a
Schools Capital Programme	H	Linked to Recommendation 3, the Education Capital Team should implement a formal, documented framework for contract management across the service. This should include management of: supplier performance against call-off contracts; supplier compliance with the key requirements of the Design and Build Framework (including DBS checks and health and safety requirements); and management of consultants delivering project management on behalf of the Council.  Contract management must include monitoring	21/06/2024	The service has reported that a new Project Management Office has been created which officers are currently updating with all the relevant documentation. Once this is in place officers will look to implement this action – however, the KPI element may not be able to be implemented as current call off frameworks don't have these embedded.  Revised target date: 31 December 2024  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 - TBC</li> </ul>

		<p>against KPIs, both for individual contracts and for contractors under the overarching framework contract. This should include requiring contractors to self-report against KPIs as well as some spot-checks by the ECT to verify that information reported by contractors is accurate. Contract management should include appropriate quality assurance processes including monitoring sign-off of milestone reports (see Recommendation 5) and verifying Quantity Surveyor reports are in place (see Recommendation 6b). A clear reporting and escalation route for under-performance should be identified (see Recommendation 6c).</p> <p>This should be developed in conjunction with Recommendation 13 re: the implementation of project management and/or contract management software within the team.</p> <p>As part of the development of contract management procedures, the Education Capital Team should develop and document escalation procedures in relation to poor performance or other issues with contractors (builders) delivering projects and consultants managing projects. This should link to defined performance expectations within the framework and call-off contracts and should include a clear mechanism for escalating concerns both externally with contractors and internally to senior management. projects.</p>		
Schools Capital Programme	H	The Education Capital Team should develop a contract management process to ensure consultants are performing to the required standards, including achieving key deliverables in a timely manner and delivering a value for money service. This process	21/06/2024	The service has reported that a central log created. Milestones are now only being signed off once QS reports are received and saved in the Project Management Office folders. Independent checks of the reports are carried out by within the team Cost Control Managers.

		<p>should include key performance indicators which are formalised in consultant contracts and regularly reported, ideally with financial penalties for consultants who fail to deliver in line with expectations.</p> <p>As part of a robust contract management the Education Capital Team should only sign off milestones and make payments to contractors once Quantity Surveyor reports are available to provide assurance that the works are completed to the appropriate standards. These reports should be available to all officers to cross reference that all works have been completed before the release of payments to contractors.</p> <p>An independent check should be completed by management checking the presence and content of all Quantity Surveyor reports to ensure payments have only been made for completed activities and all stated activities have been completed before any milestone progression, this should be documented in a central log.</p>		<p>New consultant contracts will be called off from the central government PAGABO Professional Services Framework – as such KPIs cannot be embedded into call off contracts. The service will be liaising with other departments in the future to determine if a Council wide framework could be implemented in the future. In the meantime the service will develop its own consultancy contract management framework.</p> <p>Revised target date: 31 January 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 - 30 September 2024</li> </ul>
<b><i>High Recommendations overdue - under 3 months</i></b>				
Capital Project Management	M	<p>In line with the recommendation from the previous audit, regular (quarterly/half yearly) reporting on capital project delivery should be developed and reported to an appropriate officer group and on to Committee. The reporting should bring together key information including:</p> <ul style="list-style-type: none"> <li>All projects currently underway;</li> <li>Current baseline including risk and optimism bias; up to date forecast final cost;</li> <li>The extent to which the full budget envelope for the</li> </ul>	30/08/2024	<p>Internal Audit has liaised with the service who have confirmed that although this report has been developed it does not yet contain all elements required by the recommendation. The service confirmed this was due to some elements being removed from the first version of the report at the request of the previous Assistant Director to streamline the report. The service also confirmed that this report has not yet been shared with Committee.</p> <p>Internal Audit will liaise with the service and to discuss whether updates can be made to the report to fully meet</p>

		<p>project is currently funded; where funding has come from; the 'funding gap' where there is one and how it is proposed this will be closed;</p> <ul style="list-style-type: none"> <li>• The baseline timescale and current forecast timescale to completion;</li> <li>• Highlight information on major risks, current gateway, KPI performance etc.</li> </ul> <p>Such reports could be used to obtain Member approval where required for progression of projects (linked to implementation of Recommendation 1b) rather than bringing separate reports per project, with sections on key projects.</p>		<p>the requirements of the recommendation and can then be presented to Committee for confirmation that it provides sufficient information for monitoring purposes.</p>
<p><b><i>Medium Recommendations overdue - over 3 months</i></b></p>				
Business Continuity	M	<p>The Team to publish the following documents on Camweb:</p> <ul style="list-style-type: none"> <li>- Business Continuity Policy – The Team have said this is due for an update in 2024</li> <li>- Business Continuity Risk Assessment</li> <li>- Risk Assessment Guidance</li> <li>- Guidance for Managers: Business Continuity</li> </ul> <p>The team to review the version of the risk matrix in the template to consider climate/environment risks. Once published highlight all in Friday Focus</p>	31/05/2024	<p>Business Continuity Templates &amp; Guidance have been uploaded to Camweb. The Corporate Plan &amp; Policy is currently being reviewed.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 31 October 2024</li> </ul>
Climate Change and Environment Strategy	M	<p>Targets 1 “Understand and grow our natural capital account to benefit people and nature by 2025” and 4 “Improve our Biodiversity across Council estate by 2030” should be developed and refined based on the conclusions and evidence resulting from the</p>	30/04/2024	<p>Biodiversity and Trees/Woodland Strategies now scheduled to go to the Environment and Green Investment Committee on 16/01/25. Progress is underway to recruit the appropriate project management and natural capital assessment skills to develop suitable targets but work has been due to the wider restructure</p>

		<p>biodiversity audit. The targets should have a specific focus which is as measurable as possible. The evidence used to inform them should support the targets to be timely, relative to Cambridgeshire being net zero by 2045 and the Strategy's vision to mitigate the impacts of climate change.</p> <p>There should also be evidence to support that the targets are realistic in context of the County's local environment, and achievable with what annual progress is expected to meet the final target date.</p>		<p>of P&amp;S. It will be challenging to have appropriate individuals in post before March 2025.</p> <p>Revised target date: 01 April 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
Climate Change and Environment Strategy	M	<p>Whilst the Council aims to prevent survey-fatigue by requiring all staff to complete multiple surveys, instead the programme board can select a group of staff to represent a cross-section of staff across the Council (of different skills, work locations, working hours and times etc.). With their agreement to engage, an annual survey can be issued only to them, to follow their knowledge of Climate Change and Environment: whether they or their service have taken any adaptive or mitigating actions, how far they accept the Climate Change and Environment objectives and other areas of interest to the board. The evolution of the group's responses can represent the wider organisation's evolving attitudes, knowledge and behaviour overtime, for the programme board's insight. These selected staff would not be targeted specifically for other Climate Change and Environment engagements during the year, to fairly represent any other staff member in the Council. Overtime, Council Officers in this group may be replaced if they change roles or leave the Council to continue to fairly represent a cross section of CCC staff.</p>	01/06/2024	<p>Establishment of such a group is under discussion by the Climate Change &amp; Environment Workforce and Communications Workstream.</p> <p>Monitoring of the 3 climate learning offers available to staff in addition to monthly statistics on hits on the internal climate and nature hub continues and a refreshed communications plan incorporates strengthened performance measures. Uptake of the A refreshed communications plan incorporates</p> <p>A session at the internal Cambridgeshire Conversations has been arranged for early October to launch the Net Zero by Design Guidance and Sustainable Travel Guidance. We are exploring running an on-line poll during this session to repeat the questions asked at the April 24 session when the Corporate outcome was launched. Although the number attending and who attends will have changed, this will provide us with another indicator on how well this is embedding. Online poll scheduled for Cambridgeshire conversations session to provide feedback</p> <p>Revised target date: 31 October 2024</p>

				Revised target dates from previous reporting cycles: n/a
Climate Change and Environment Strategy	M	The Climate Change and Environment Board should define what constitutes the targets (Targets 2 consists of scope 1 and 2 emissions; Targets 3 scope 3 emissions; target 5 and 6; Target 1 consists of natural capital; Target 4 consists of Biodiversity; Target 7 consists if all Council Buildings and infrastructure). They should then evaluate the Actions in the Action Plan for the proportion of a target's planned outcomes that they impact. A target date must also be assigned to each action- even where they are "ongoing", a target date can at least be assigned to the point where the action should be adopted as Business as Usual within the Council. In light of their impact and target dates, the Actions should be contributing to annual ambitions of reduction/improvement. The completion of actions should move the Council towards the targets of the Strategy and secure their achievement.	01/07/2024	<p>All actions in the CCES action plan that reduce carbon emissions have been included in the trajectory modelling undertaken in recommendation 1 This means their contribution to reaching the targets is estimated and included in the net zero pathways being developed.</p> <p>The service is reporting this recommendation as implemented.</p> <p>Internal Audit will liaise with the service to review evidence of implementation before confirming this recommendation can be closed.</p>
Corporate KPIs	M	<p>The Governance and Performance team should ensure the Performance Management Framework is reviewed and approved as priority. Specifically, this should include:</p> <ul style="list-style-type: none"> <li>• Clearly defining the difference between 'strategic' KPIs and other KPIs.</li> <li>• Clarifying the relationship between the annual Business Planning process and the performance management framework, and particularly how the outcomes defined through each cycle of Business Planning will inform performance management and the setting of performance indicators.</li> <li>• Explicitly demonstrating the alignment between the Council's KPIs and its seven ambitions, including ensuring that there are sufficient KPIs in place relating to each ambition to provide a balanced view of</li> </ul>	28/05/2024	<p>The Performance Management Framework will now be presented to S,R&amp;P on 31st October for approval, once approved this will be communicated via Camweb to the wider organisation. The framework sets out the difference between KPIs and SKPIs as well as looking to provide committees with strategic indicators that monitors performance against the ambitions set out in the strategic framework. once approved this will be communicated via Camweb to the wider organisation. The framework sets out the difference between KPIs and SKPIs as well as looking to provide committees with strategic indicators that monitors performance against the ambitions set out in the strategic framework.</p> <p>Revised target date 31/10/2024</p>

	<p>performance against the ambitions, possibly via a balanced scorecard approach.</p> <ul style="list-style-type: none"> <li>• Including information on the relationship between performance management and risk management.</li> <li>• Increasing the emphasis on the importance of identifying and implementing actions to address under-performing indicators and outlining a clear process by which actions will be monitored and reported to ensure that they are implemented and effective in addressing underperformance.</li> <li>• Reflecting the role of the Audit &amp; Accounts Committee in providing independent scrutiny of performance management arrangements.</li> <li>• Introduction of regular sample checks on data accuracy and indicator calculation to be conducted by the Governance &amp; Performance team.</li> <li>• Considering whether the Framework should include information on effective performance management and reporting arrangements below the Committee level i.e. providing guidance to officers on establishing effective service-level performance reporting arrangements and linking this to officer performance management.</li> <li>• Appendix 1 – Roles and Responsibilities should be updated to include the responsibility of collating feedback on performance, and who is responsible for ensuring that remedial is undertaken; Internal Audit recommends this is completed at the Director level.</li> </ul> <p>The Performance Management Framework should be added to the Council's Policy and Strategy Library to help ensure the completeness of the library.</p>		<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 30/09/2024</li> <li>• March 2024 – 30 April 2024</li> </ul>
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<p>DSG Safety Valve Review</p>	<p>M</p>	<p>Alongside recommendation 1, the Director of Education should write to all schools informing them of the new information system and requesting that they bring information for their school up to date regarding EHCPs within a month. This will ensure that data accuracy is restored quickly so planning for the programme can resume.</p> <p>Where this information is not provided within a month, Education should follow up with schools to ensure this information is obtained as soon as possible.</p>	<p>31/05/2024</p>	<p>Service Director Education initiated a call for action to galvanise urgent action to ensure our data is more accurate. Further context is provided in actions below regarding data reporting action plan and tracker, monitored by a task and finish group who report weekly progress to oversight monitoring group.</p> <p>The SAT performance officer and a dedicated SAT Data Senior Business Officer work together to identify data issues within the new system and resolve either via comms to staff or bespoke training to individuals/teams to prevent further errors/improve accuracy/recording. A comms to schools was sent regarding the new system and will be followed up by a further comms asking for them to ensure referrals/requests etc are responded to within timescales and work with the services to reduce high volume of incoming comms e.g. referrals, when school holidays are approaching i.e. end of academic year. The SAT workforce, particularly business support, follow up with schools if a case is approaching deadline and information is still required.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – 23/07/2024</li> </ul>
<p>DSG Safety Valve Review</p>	<p>M</p>	<p>An investigation should be carried out formally to establish whether EHCPs are being funded correctly (in line with legislation, government guidance or agreements) from both Health and Social care and/or Education. If changes in sources of contribution are required, then the outcomes of the investigation should be written up and reported to CLT.</p>	<p>31/05/2024</p>	<p>JASP has a new TOR that is being agreed. The name of JASP is due to change. All Health and Social Care funding is discussed and this panel.</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>

DSG Safety Valve Review	M	<p>An agreement should be developed between Cambridgeshire and other local authorities establishing that EHCP costs transferred to other councils will not be charged back. Without this in place, there is a risk that other local authorities may ask CCC to pay the costs for pupils attending special schools in other counties.</p> <p>If this is not agreed upon by other local authorities, the risk of having to repay these children’s EHCP costs needs to be taking into account within the project risk register. This risk could be mitigated by ensuring that places in Cambridgeshire special schools are allocated to Cambridgeshire pupils as far as possible.</p>	31/05/2024	<p>We will work with the Eastern Region to ensure CCC practice is in line with other LA’s</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	<p>The Terms of Reference for the Transformation and Performance Board should be reviewed and updated to clearly state changes to members, updates to responsibilities, as well as include clear information on the relationship with the SEND Executive Board, expectations on reporting/communication between the two Boards, and how issues are to be escalated outside of the Board.</p> <p>It would also be beneficial to include the Governance Structure Chart and Officer Governance ToR as appendices to this document so it is all in one codified document.</p> <p>This updated Terms of Reference should then be presented to the Board for review and approval.</p>	31/05/2024	<p>As part of the Inclusive for All framework, a new governance structure is being developed and any reset/new boards/groups will have new or revised terms of reference in place to be reviewed at initial meetings</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	<p>Meeting minutes should be kept for the SEND Transformation and Performance Board meetings to record the actions that have been decided on in each, what has been approved, and who is in attendance.</p>	31/05/2024	<p>Minutes were taken of the last 3 SEND Transformation Boards. The Board is currently pause pending new governance for the Inclusive for All Framework. Moving forward an administrator will be identified to ensure</p>

		This ensures that comprehensive evidence is retained of any actions taken or decisions approved by the Board, as well as who is responsible for undertaking said actions, which will reduce delays to the project as actions are more likely to be implemented on time.		minutes are taken and circulated for all meetings and actions followed up in a timely manner.  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
DSG Safety Valve Review	M	Once the action plan has been overhauled [see recommendation 3], a codified communications plan document should be produced including the following key sections: <ul style="list-style-type: none"> <li>List of all internal and external stakeholders;</li> <li>The exact information that needs to be shared with each group (status reports, summary updates etc.);</li> <li>How this information will be communicated to each group (via Board meetings, online platforms, parents' evenings etc.);</li> <li>The frequency of these communications;</li> <li>Who is responsible for sending out communications, or ensuring they are sent on time.</li> </ul>	31/05/2024	A highlight report template will be developed for each Inclusion Workstream and the individual workstream SRO will be responsible for writing the report and tabling at Inclusion Programme Boards  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – 31 August 2024</li> </ul>
DSG Safety Valve Review	M	A dedicated risk session should be set up with the Project Director, Project Manager and Senior Responsible Officers for each workstream at a minimum. This meeting should be held monthly to discuss risk to the project and progress towards mitigating these, including review of all actions against implementation dates and consideration of where escalation may be necessary.	31/05/2024	As part of the Inclusive for All framework, a risk / issues log will be developed for each of the 6 Inclusion workstreams and will be reviewed via escalation reporting to the Inclusion Transformation Board  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – 31/08/2024</li> </ul>

		Once an officer has been given responsibility for each risk (see recommendation 8), they should carry out regular monitoring on the progress of mitigation plans and produce a brief report which can be distributed to senior officers at risk sessions. This will help senior officers see where actions are/are not working. Where risks are not being reduced, these should be escalated to the SEND executive Board or Corporate Leadership Team.		
DSG Safety Valve Review	H	<p>"The risk log should be updated with the most current risks and ordered based on priority. The mitigation plans should then be amended to include:</p> <ul style="list-style-type: none"> <li>• A clear plan for each risk stating exactly what action will be taken;</li> <li>• How this action will reduce the risk;</li> <li>• The responsible officer assigned to each risk;</li> <li>• A start date and deadline for each action. "</li> </ul>	31/05/2024	<p>As part of the Inclusive for All framework, a risk / issues log will be developed for each of the 6 Inclusion workstreams and will be reviewed via escalation reporting to the Inclusion Transformation Board</p> <p>Revised target date: TBC</p>
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"> <li>• Number/cost of EHCPs for current period vs previous period;</li> <li>• Net change in EHCP numbers;</li> </ul>	31/05/2024	<p>Once the implementation errors have been resolved by the developers fully reporting will be possible. Policy and Insight are working closely with the implementation team to ensure reports meet the standard as required in the audit recommendation. Once the data in action 1 has been completed this will follow on as part of the SV reset.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 31 August 2024</li> </ul>

		<ul style="list-style-type: none"> <li>• Change in budget deficit;</li> <li>• Data showing the effect of actions on number of new EHCPs, ceased EHCPs etc.</li> </ul>		
DSG Safety Valve Review	M	<p>Although detailed reports are being provided to CLT, the arrangements for this reporting should be documented, including the requirements of reporting and the frequency.</p> <p>Alongside this, monitoring reports should be written to give an accurate depiction of the programme and progress towards achieving objectives. They should include:</p> <p>Detail of blockers/risks that project officers are struggling to deal with;</p> <p>Accurate quantitative data (once the new information system is implemented);</p> <p>Detail of the current highest priority actions and the progress of these.</p>	31/05/2024	<p>The DFE provides the monitoring report template but following the SV forecast resubmission in October 24 to the DFE, a conversation can be had with the DFE Programme Lead to enhance the monitoring report template and ensure this is tabled at Change Board/CLT before submission.</p> <p>All Transformation Programme progress reporting throughout the reset Inclusion Governance structure will be robust and clearly outline progress against condition agreements, risks and mitigations, KPIs, challenges etc.</p> <p>Revised target date: 30 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – TBC</li> </ul>
Interims & Agency Staff	M	<p>A contract document/more detailed placement confirmation document should be developed to clearly state the terms of an interim engagement that should be approved by both the Council and Opus. This should include: the full job description for placement: the period of the placement: terms between the council and Opus regarding remedial action that can be taken if the interim is not effectively delivering the role; and terms for termination of the placement. No placement should start without this contract being signed by the council and Opus.</p>	31/05/2024	<p>The service has confirmed that a new in place at OPUS contains the details of the assignment. The placement terms including arrangements for termination are standard and are contained in the terms of engagement which are seen by all parties. Consideration will be given as to whether this mitigates any risk sufficiently and discussions held with the Executive Director.</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – TBC</li> </ul>

LD Supplier Resilience	M	<p>Standardise improvement plan processes:</p> <p>a) Develop a standardised framework and documentation requirements for improvement plans for contracts, outlining specific SMART actions, timelines , and measurable targets to meet demands and continue their contracts .</p> <p>b) Implement a monitoring and reporting mechanism to track the progress of suppliers against their improvement plans, ensuring regular review and follow to assess their compliance and ability to meet demands. Ensure that there is a clear mechanism to escalate concerns if suppliers do not implement and evidence sufficient improvement in line with their agreed plans.</p>	01/06/2024	The service has reported this recommendation as implemented. Internal Audit are awaiting evidence for review and to confirmation of implementation.
S106 Funding	M	<p>Introduce KPIs suitable for the S106 team, for example one of these could be:</p> <p>Fund Collection Efficiency - Track the % of S106 funds successfully collected within the stipulated timeframe after triggers are reached or Timeliness of transfer of funds from the S106 holding account to the service accounts linked to associated capital projects.</p>	01/06/2024	<p>KPIs will be presented to the S106 &amp; CIL Board for final approval between Nov 2024 - Jan 2025 (date tbc at inaugural meeting on 30/09/2024).</p> <p>Revised target date: 31 January 2025</p>
S106 Funding	M	<p>The Council should conduct an evaluation of the TSF team’s staffing/system needs against an increased workload.</p> <p>This evaluation should consider a cost benefit analysis showing whether better trigger monitoring and fund allocation might increase revenue, offsetting new staffing costs.</p> <p>Implementing a resilience plan for staff absences and comparing staff levels with similar local councils, such as City/South District or Hunts, will provide further context.</p>	01/05/2024	<p>Business Case for new resource is being reviewed. Aiming to have additional resource in place by 31/12/2024.</p> <p>Revised target date: 31 December 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – 01/09/2024</li> </ul>

		A Business Case for this should be developed, given that effective monitoring of triggers may be expected to increase the timely receipt of s106 funds.		
Safe Employment	M	A new policy/guidance document focused on Safe Employment should be produced and communicated. This could bring together the existing separate DBS Policy and Safer Employment checklist, with further information on safe employment issues such as how to report safeguarding concerns via the whistleblowing process. Either as part of this policy, or separately, the Council should formally document its approach to requiring DBS checks on Councillors, in light of the recommendations in the 2023 Independent Review of the Disclosure and Barring Regime; and review and update the Volunteer Policy and checklist. Once the updated policy/ies have been approved, a communications campaign should be undertaken to raise awareness.	31/05/2024	A policy covering this and the recommendations at 27 and 28 will be put in draft to CLT in October by the Service Director for HR.  Revised target date : TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – 31 July 2024</li> </ul>
Safe Employment	M	The Disclosure and Barring Policy (or the new Safe Employment Policy, pending the decision on Recommendation 1) to be updated to include that if a safeguarding concern is raised regarding a current member of staff, the Service Director for HR or the Head of HR Advisory and Recruitment will formally review whether an updated DBS check should be sought and will authorise an additional check where appropriate.	01/06/2024	The service has reported that is now established in their practice but has yet to be documented in their policy.  Internal Audit will liaise with the service for a more detailed update  Revised target date: TBC
Safe Employment	M	As part of the refresh of safe employment policies at Recommendation 1, HR should liaise with the Adults and Children’s directorates to agree a corporate recommendation on the frequency of DBS re-checks, and to agree a consistent policy on renewing DBS checks for existing members of staff who are moving to new roles. This should be documented in policy	01/06/2024	The service has reported that research is underway. .  Revised target date: TBC  Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> <li>July 2024 – 31 July 2024</li> </ul>

		and taken to CLT for approval (see Recommendation 1).		
FOI and SARS	M	The Information Governance Team should review all policies and procedures on both Camweb and the Council's external website.	31/07/2023	<p>Policies have been reviewed and in the process of scheduling in CCC IM board approval due to the volume</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• 30 June 2024</li> <li>• March 2024 - 30 April 2024</li> <li>• January 2024 - 31 March 2024</li> <li>• December 2023 - 28 February 2024</li> <li>• September 2023 - 16 January 2024</li> </ul>
Accounts Payable 22-23	M	The Business Systems Team should undertake an investigation, supported as required by AP, to establish why historic open AP transactions from prior periods and years remain open and determine whether these transactions can be cleared.	31/12/2023	<p>This is in progress and the open items have been shared. An initial meeting has been set up with MKCC for the 9 October and their data has been shared. Open items for CCC have been diarised with Finance for the end of October.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• 31 July 2024</li> <li>• March 2024 - TBC</li> <li>• January 2024 - TBC</li> </ul>
Accounts Payable 22-23	M	A review of suppliers in ERP should be undertaken to identify any instances where the same supplier is set up multiple times. Each case should be reviewed to establish if the existence of multiple supplier records in ERP Gold is appropriate and if not, it should be determined which supplier records should be deleted.	31/12/2023	<p>A refresh of the data has been performed and the data has been shared with the Lead Authority Board on the 2 October and further updates will be provided on a quarterly basis.</p> <p>There are processes in place to negate future duplicates but the clearance of these existing suppliers requires a review of each supplier to ensure there are no open orders.</p>

				<p>There are also Change requests in place to send alerts of a duplicate supplier in ERP, where we are awaiting a delivery date from our technical colleagues.</p> <p>These will also naturally reduce as part of the automated supplier closure process, where a supplier has not been used for 18 months.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - September 2024</li> <li>• March 2024 - TBC</li> <li>• January 2024 – 31 March 2024</li> </ul>
Accounts Payable 22-23	M	A review of suppliers in ERP should be undertaken to identify any instances where the supplier record on ERP Gold is set up for both commercial and non-commercial payments. Each case should be reviewed to establish if the existence as both payment types is appropriate and if not, if should be determined which payment type should be disabled.	31/12/2023	<p>Data is being baselined and an update will be provided to the Lead Authority Board on a quarterly basis from September.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - September 2024</li> <li>• March 2024 - TBC</li> <li>• January 2024 – 31 March 2024</li> </ul>
Incident & Problem Management 22-23	M	<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.</p> <p>If it is decided Hornbill will not be utilised a rationale should be recorded as a note in the procedures.</p>	31/12/2023	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p>

		<p>b) The service should add tables to the guidance listing the priority systems and sites for problem management and resolution. This would bring the guidance into line with incident management and provide consistency in information for officers.</p> <p>c) Procedures should be amended to provide clear criteria for identifying when a problem should be recognised and classified as a major problem. This should be considered in conjunction with recommendation 3 in this report to ensure priority systems and sites are factored into the criteria for major problems.</p> <p>d) Procedures should be amended to confirm the complete process required to be undertaken in relation to major problems.</p> <p>e) Procedures should be amended to include a problem communication / notification process. Notifications to end users should include a description on how resolution should impact service users, steps being taken to resolve the problem and the estimated time required to resolve.</p>		<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
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"> <li>• Rank systems and sites in priority order</li> <li>• Have a clear process for determining and agreeing the key priority should more than on critical system or site be impacted at the same time</li> </ul>	31/12/2023	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>

Key Policies and Procedures	M	A regular formal communication plan based around the policy framework should be produced to ensure that all 'key' policies are communicated to staff at least once annually via the normal internal comms channels.	31/12/2023	<p>The revised mid-week staff newsletter was launched on 7 August 2024. This awareness campaign for policies and procedures is scheduled to take place before 31 October 2024.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - 30 August 2024</li> <li>• March 2024 – 30 June 2024</li> <li>• January 2024 - TBC</li> </ul>
Incident & Problem Management 22-23	M	<p>New classification should be introduced in Hornbill that allow for incidents to be clearly identified and reported on. This could be achieved through the introduction of a mandatory field to classify and case as either a service request or incident.</p> <p>Reporting on actual incidents and their resolution should be introduced and provided to the Service Director and Executive Director.</p> <p>Once a base line has been established KPIs for incident resolution should be established.</p>	31/03/2024	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
Incident & Problem Management 22-23	M	<p>SMART KPIs and Critical Success Factors for Problem Management should be developed and included in procedures.</p> <p>Once established, performance monitoring reporting should be introduced. This should include reporting on ongoing/unresolved problems.</p>	31/03/2024	<p>The project to decouple and upgrade Hornbill has been initiated. The project is part of the decouple from PCC. The target date to complete the decouple and changes to the system will be November 2024. Changes cannot be made to the current system as it is a shared and is in the process of being split.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p>

				<ul style="list-style-type: none"> <li>• March 2024: TBC</li> <li>• January 2024 - TBC</li> </ul>
Case 125 - Guided Busway Procurement	M	<p>The Executive Director of Place &amp; Sustainability should conduct a review of record keeping in relation to the Busway and ensure that there is a clear filing structure in place which enables officers to find all key information and records in relation to:</p> <ul style="list-style-type: none"> <li>• All procurements conducted in relation to the busway construction, dispute, remedial works, and HSE investigation; and critical contract management documentation such as performance reporting from contractors, contract extensions or variations, disputes etc.</li> <li>• All critical decision points in relation to the busway construction, dispute, remedial works and HSE investigation, including reporting to both Committee and CLT and any decisions taken under the powers of the Executive Director or the Busway Dispute Resolution Group.</li> <li>• Ensuring that clear and appropriate retention schedules are in place for information held in relation to the above two points (with support from the Information Governance service if required).</li> </ul> <p>The Executive Director of Place &amp; Sustainability should consider broadening the remit of this review across the entire Directorate to provide assurance that critical decisions and procurements undertaken within the service can be evidenced when needed.</p>	31/03/2024	<p>The service has confirmed that this is being done as part of a service-wide filing exercise and is not yet complete. They expect this to be completed by the end of November.</p> <p>Revised target date: 30 November 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>• July 2024 – TBC</li> </ul>
Case 127 - Supported Living	M	<p>Overarching, detailed, updated guidance on petty cash, service user cash and imprest bank accounts should be implemented and made available on CAMWEB. This should cover:</p>	28/02/2024	<p>Detailed guidance has been drafted. This needs technical accounting input for review, which is subject to capacity constraint due to prioritisation of external audits of our accounts</p>

	<p>a) controls around authorisation/separation of duties regarding petty cash and service user cash expenditure;</p> <p>b) records;</p> <p>c) retention of receipts;</p> <p>d) storage of cash;</p> <p>e) reconciliations of petty cash, service user cash, and imprest bank account reconciliations;</p> <p>f) the imprest bank account claim process;</p> <p>g) returns/information to be provided to Finance and/or Accounts Payable.</p> <p>2b (Advisory) Consideration should be given to require</p> <ul style="list-style-type: none"> <li>• cash taken;</li> <li>• expenditure;</li> <li>• cash returned; and</li> <li>• the rolling cash balance</li> </ul> <p>to be recorded in the petty cash book and service user cash records as part of updated procedures .</p> <p>Corporate procedures as recommended through this report should give clear detail on what journals, if any, should be undertaken in relation to service user loans.</p> <p>Once corporate procedures have been developed and implemented, the Operational Lead Officer should ensure that a finance officer reviews the journals noted above to determine if any corrective action is required.</p> <p>Corporate procedures as recommended through this report should give clear detail on exactly how imprest claims to top up the imprest bank account should be undertaken. This should include the account codes to</p>		<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 – TBC</li> </ul>
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		<p>be used in the process.</p> <p>Once corporate procedures have been developed and implemented, the Operational Lead Officer should ensure that a finance officer reviews the imprest claims to determine what corrective action is required and ensure it is undertaken.</p>		
Local transport Capital Block Funding (grant)	M	<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"> <li>• an extension of the timesheet process currently used by some teams</li> <li>• free software available online; or</li> <li>• software that is either procured or built internally that is located on Council servers.</li> </ul> <p>The system should be able to:</p> <ul style="list-style-type: none"> <li>• Apply different staff rates, including overheads and risk percentages, for each project.</li> <li>• Calculate staff costs for each project based on the applied rates.</li> <li>• Interface with/upload data to ERP Gold to provide an efficient way of updating project ledgers with staff costs. Internal Audit recommends that whatever time recording system is chosen is used consistently across the board to ensure the most efficiency.</li> </ul>	31/03/2024	<p>The Service has confirmed that the implementation of a timesheet system is a corporate issue and has been transferred to Corporate IT.</p> <p>Revised target date: 31 March 2025</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> <li>• July 2024 - TBC</li> <li>• March 2024 - TBC</li> </ul>
Multi Agency Safeguarding Hub	M	<p>Regular training and policy reinforcement for staff, combined with a monitoring system to track compliance with response times is critical to prevent future occurrences of delays.</p>	30/05/2024	<p>The service has confirmed that multi-agency working group has been developed, and an agreement reached to identify strategy meetings as (Urgent &amp; Non-Urgent) Urgent (On the day) Non-Urgent within 72hrs to allow the police to prioritise. Data from each month is being</p>

				<p>collated to ascertain the percentages of urgent and non-urgent meeting the agreed timescales.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> <li>July 2024 – TBC</li> </ul>
<b><i>Medium Recommendations overdue - under 3 months</i></b>				
case 126 Transport Backlog	M	The service should dedicate resources to work with the Procurement and Commercial Team to look at their processes and approach and aim to e.g. explore whole school contracting etc.	01/08/2024	<p>This is being explored as part of the Transport Transformation project during 2024. It will be applicable for some provisions. Only two responses received from the soft market survey.</p> <p>the service is looking at 2026 for this rather than 2025. It is important that they have the engagement from suppliers. Agreed to extend the survey for another two weeks and to prompt suppliers via comms. Regular workstream mtgs planned.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles: n/a</p>
Procurement Governance	H	Completion target for procurement training be agreed by the PGB, and actions be developed to improve training uptake by Council staff.	30/09/2024	<p>Reminders are being targeted at CMs with over £1m of contracts. All but 4 have now completed that training. This issue will be discussed at Procurement Governance Board on October 17th, and revised target date will be updated post discussion.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles: n/a</p>

Procurement Governance	H	Contingency arrangements in the event of failure by the key suppliers be formalised and assurance provided to the PGB.	30/09/2024	The arrangements will go to PGB when it meets in October.  Revised target date: 31 October 2024  Revised target dates from previous reporting cycles: n/a
S106 Funding	H	Develop a process for regular tracking and monitoring for S106 allocations and expenditure. This could be evidenced through statements of cost.	01/07/2024	Findings and proposals to be reviewed/approved by the S106 & CIL Board for final approval approx. Nov 2024.  Revised target date: 31 December 2024  Revised target dates from previous reporting cycles: n/a
S106 Funding	M	Develop comprehensive, up-to-date training and guidance policy/ procedure for the S106 process. Documentation should include roles and responsibilities as well as processes to be followed, in addition including clear documentation of procedures and background information for legislative changes and where updates are saved and available for review.  The policy should also include a standardised communication protocol and established clear processes between teams related to the management of S106 agreements, from planning through to completion. For example, introduction of regular meetings between the Planning department, Pathfinder legal and TSF for data sharing.	01/09/2024	Programmed for first draft by end of October.  Revised target date: 31 October 2024  Revised target dates from previous reporting cycles: n/a
Waivers and Direct Awards	M	When reporting performance against KPI 169, the Procurement Team should report a raw figure, which continues to report how many waivers were requested with 5 days or fewer notice. Alongside this	30/09/2024	The service has reported that this reporting will now take place from the next reporting period onwards

		<p>figure, they should also report an adjusted figure where they remove the circumstances of genuine urgency or where Procurement has been closely involved to ensure compliance with Contract Procedure Rules, to more directly reflect where requests have not been made with as much notice as possible.</p> <p>When KPI 169 is adjusted, all discounted short notice waiver request numbers should be recorded and reported with a brief explanation as to why that waiver has been omitted from the adjusted figure. this will serve to deter challenge of the figures and provide assurance over the adjusted figure.</p>		<p>Internal Audit will liaise with the service to review evidence and confirm closure.</p> <p>Revised target dates from previous reporting cycles: n/a</p>
Schools Capital Programme	M	<p>The Education Capital Team should aim to meet at least quarterly to discuss and review completed projects. Post implementation reviews should be reviewed to identify lessons learned, any thematic issues and determine any new processes/amendments to processes that could lead to improved efficiency and effectiveness. The template for Post Implementation Reviews should be reviewed and reviews should cover:</p> <ul style="list-style-type: none"> <li>• Compliance with budgetary requirements</li> <li>• Use of contingencies</li> <li>• Evaluation of contractor performance</li> <li>• Evaluation of timescales</li> <li>• Remedial actions taken</li> <li>• Identifying SMART actions to be implemented within the team to improve future projects</li> </ul> <p>In line with Recommendation 9 all post implementation reviews and quarterly reviews should be retained in the central repository.</p>	30/09/2024	<p>The service has reported that post implementation reviews have been implemented but that only two have been completed to date in line with project end dates. These need to be further developed to include all elements of the audit recommendation. Internal Audit is liaising with the service.</p> <p>Revised target date:31 December 2024</p> <p>Revised target dates from previous reporting cycles: n/a</p>

Schools Capital Programme	M	<p>The Capital Projects Team in Place and Sustainability (and other teams managing projects across the Council) use POWA software to track project milestones, progress projects through gateway reviews and approvals, manage project documentation and generate costed risk registers. This should be implemented for school capital projects. The Education Capital Team should liaise with Place and Sustainability for support in facilitating the implementation of this for school capital projects.</p> <p>Additionally the Place &amp; Sustainability capital projects team have recently purchased contract management software, which is specifically focused on effective management of NEC contracts. The Education Capital Programme team should liaise with colleagues in Place &amp; Sustainability and explore the possibility of implementing this software to support the effective management of schools capital projects.</p> <p>The decisions on specific project management software should be undertaken in line with recommendation 5 regarding future use of consultants.</p>	30/09/2024	<p>The Service has reported that they are currently strengthening their project management processes using Excel and Teams applications. Once the process improvements have been fully developed the service will explore moving the process into POWA - they have however reported that there will be a cost implication for this.</p> <p>Revised target date: 31 December 2024.</p> <p>Revised target dates from previous reporting cycles: n/a</p>
Schools Capital Programme	M	<p>The Education Capital team should utilise the use of ERP gold and Unit 4 – Excellerator for capital monitoring when the current development has been integrated. The Education capital team should liaise with the development team for ERP gold regarding capital monitoring. The team should discuss the desired functions and usability required. Once implemented the Education Capital team should transfer over to this form of Capital Monitoring. In order to provide more efficient and robust form of capital monitoring rather than off-system excel spreadsheets.</p>	30/09/2024	<p>The Service has reported that they have explored using the ERP gold and Unit 4 Excellerator for capital monitoring and have determined that it would not deliver an efficient solution as it would mean the service having cost monitoring information in one system and non-finance monitoring elements in a separate system.</p> <p>The service is in the process of developing a PMO system to include finance and performance monitoring data in one place.</p> <p>Revised target date: 31 December 2024</p>

		<p>The ERP capital monitoring functionality has been implemented in Place and Sustainability. The Education capital Team could liaise with Place and Sustainability for support in facilitating the implementation of this for school capital projects.</p>		<p>Revised target dates from previous reporting cycles: n/a</p>
<p>interims &amp; Agency Staff</p>	<p>M</p>	<p>A central database should be developed to include all interim engagements currently in place with the Council, and a process of quality assurance and compliance checking should be introduced to identify non-compliance with the Agency Worker &amp; Interims Policy.</p> <p>The database should include a record of all documentation required by the policy for each interim and should include a record of all documentation required by the council's Contract Procedure Rules for any interim not engaged via Opus. Information should include the ERP number for the vacant post; the salary ceiling for the vacant post; confirmation that a job description and person specification is in place for the role; the rate currently being paid for the interim and the variance to the salary for the post. These files/central record should be retained by HR and quality assurance spot checks should be undertaken to confirm relevant documents and approvals are in place, to confirm compliance/identify non-compliance and take remedial action.</p> <p>Regular checks should then be undertaken to confirm compliance with the policy and to identify and challenge long-term and high-cost engagements. This process could utilise ERP reporting, combined with the records in the central database.</p>	<p>31/07/2024</p>	<p>The service has reported that funding is not available for a post to deliver this work and there is no capacity within the team to pick the additional work up at this point in time. Further work will be done to produce a business case to consider whether the risk identified is acceptable or whether additional financial resource should be found to address the risk in the way the audit recommendation suggests.</p> <p>Revised target date 28 February 2025</p> <p>Revised target dates from previous reporting cycles: n/a</p>

		<p>A check of every interim should be undertaken to confirm the interim is covering a vacant post in ERP and that the Workforce Expenditure Control Panel has approved the engagement. This should be recorded on the master record. Any instances of non-compliance should be reported to the panel, and the panel should receive reporting on engagements for scrutiny and challenge (see also Recommendation 3).</p> <p>As part of recommendation 2 above, centralised spot checks should be undertaken on interims to ensure that a declaration of interests is in place. Any instances of non-compliance should be reported to the Workforce Expenditure Control Panel.</p> <p>In conjunction with recommendation 2, checks should be undertaken to ensure that any interim appointment not through Opus has complied with the Council’s Contract Procedure Rules. Any instances of non-compliance should be reported to the Workforce Expenditure Control Panel and the Head of Procurement relevant Executive Director, Head of HR and Head of Procurement.</p>		
interims & Agency Staff	M	<p>Reporting on interim expenditure should be strengthened with the inclusion of additional information to provide greater insight on the Council’s use of interims, and to provide increased opportunity for scrutiny and challenge. In particular, it is suggested that reporting should include:</p> <ul style="list-style-type: none"> <li>• Total cost and number of interims in each directorate.</li> <li>• Total cost and number of interims in each service.</li> <li>• The highest cost individual interim cases.</li> <li>• Details of any interim appointment in excess of 20 weeks.</li> <li>• Details of any interim appointment that has been</li> </ul>	31/07/2024	<p>The service has confirmed that since July 2024 additional information requested is now contained in the quarterly report to Audit and Accounts Committee. Future versions of this report will be shared with CLT for information in advance of being presented at Committee</p> <p>The ability to fully implement all elements of the recommended reporting is reliant on the additional resource as above.</p> <p>Revised target date: 28 February 2024</p> <p>Revised target dates from previous reporting cycles: n/a</p>

		<p>subject to multiple extensions.</p> <ul style="list-style-type: none"> <li>• Details of any interim appointment where the cost of the placement is more than 20% above the cost of the substantive post.</li> <li>• Any interim not provided by Opus People Solutions.</li> </ul> <p>Reporting should be to the Workforce Expenditure Control Panel, CLT, and Audit and Accounts Committee for scrutiny and challenge. As reporting to Committee is public necessary redaction should be carried out to ensure any personal or commercially sensitive information is not unlawfully disclosed.</p> <p>In conjunction with recommendation 1, reporting should also be strengthened to include performance against agreed Service Level Agreements and KPIs to ensure the Council is able to effectively measure whether Opus People Solutions are providing an effective value for money service. (This recommendation should be considered in conjunction with recommendation 2 above).</p> <p>A paper should be presented to the Workforce Expenditure Control Panel detailing the Locum Social worker placement, the costs and a cost comparison to equivalent permanent staff members, and the reasons for non-compliance, and why this engagement. Options should for how they will bring practices in line with the Council’s policies in practice, including immediate termination of the placement.</p>		
interims & Agency Staff	M	<p>HR should liaise with Opus to ensure that Opus:</p> <ul style="list-style-type: none"> <li>• Provide a copy of the right to work in the UK evidence as standard for all placements; and</li> <li>• Provide written confirmation that pre- engagement checks have been completed to recruiting managers and HR. This should then be</li> </ul>	31/07/2024	Opus have recently introduced a new system that enables hiring managers to source and manage their assignments more effectively. The system holds all right to work and pre-employment checks and this is all accessible to the hiring manager. There is also access to the full system for the HR Business Partner team. The

		<p>retained on the central data base (see recommendation 2).</p> <p>No interim should start in a placement until the above has been provided. Any non-compliance should be reported to the Workforce Expenditure Control Panel.</p>		<p>Opus system places a 'hard stop' on any assignments being activated until all compliance including pre-employment checks and right to work documentation have been checked and uploaded to the system. Internal Audit will liaise with the service to establish the exact process in place.</p> <p>Internal Audit will liaise with the service to arrange access to the system and assess whether this recommendation can be closed</p> <p>Revised target dates from previous reporting cycles: n/a</p>
interims & Agency Staff	M	<p>Any request submitted to the Workforce Expenditure Control Panel that does not contain a valid ERP Gold position number should be rejected.</p> <p>A verification process should be completed by HR to confirm to the panel that a check has been successfully completed to verify that the position number is both correct and vacant.</p> <p>HR should inform Opus in writing that Opus should only source an interim when an ERP position number for the post is provided. Any request that does not contain an ERP reference number should be referred back to the requesting manager.</p> <p>As part of the Workforce Expenditure Control Panel process, any request made to the panel should be subject to a check to confirm the requester is a permanent member of Council staff. This could take the form of requests being reviewed in advance by HR who could then confirm to the Panel that the request is from an Officer of the Council.</p>	31/07/2024	<p>The new system introduced by Opus now requires an ERP number and also required a Workforce Expenditure Control Panel approval code. Both of these requirements are 'hard stop' items i.e. the assignment cannot proceed through the system without it. Internal Audit will liaise with the service to review evidence before confirming implementation.</p> <p>Internal Audit will liaise with the service to arrange access to the system and assess whether this recommendation can be closed</p> <p>Revised target dates from previous reporting cycles: n/a</p>

