

Summary of Outstanding Recommendations

(Recommendation status as at 31.03.2025).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<i>Essential Recommendations overdue</i>				
DSG Safety Valve Review	E	<p>Once data accuracy is assured as per Recommendation 1, targets and expected benefits should be added and include measurable aims to allow for accurate monitoring of actions – e.g., 'if we do X, the no. of EHCPs should be reducing by X each month compared to this time last year in order to meet the target of X.'</p> <p>Once SMART targets are in place, a formal prioritisation of actions should then be undertaken, noting which actions will have the most significant impact on the programme and focusing on these first.</p> <p>Identify interdependencies between actions and add to the progress timeline in the action plan, so that any delays are shown clearly and can be taken into account when planning the start of new actions and reporting on progress.</p>	31/05/2024	<p>The following updates were provided by the service:</p> <p>3A - The weekly SAT data task and finish group are monitoring the progress of clearing the data quality issues that were identified as part of the Impulse Nexus migration and implementation work. Staff from across a number of services within education are supporting with this piece of work and a business case has been developed to request additional data quality officers to complete the scope of work as well as support with the migration and implementation of the EYES system. The task and finish group is also working with colleagues in the Policy & Insights team to create a data dashboard a suite of reports within Power BI. The SD Education has oversight of the data requirements informed by the AD for Inclusion to include in the data dashboard and this will be used to support reporting to the Inclusion Change Board on service performance targets including statutory timescales. To ensure the data uploaded to the new EYES system is quality assured, all services have been contacted by the SD for Education to prioritise mandatory training. There is also a Staff Engagement Teams forum where progress updates are posted.</p> <p>3B - As part of the Inclusion for All programme, each of the 6 workstrands will have an action plan with clearly defined SMART targets/KPIs. Progress against these will be reported via individual workstrand highlight reports by the identified workstrand service leads. Draft KPIs to measure the impact of</p>

				<p>actions taken to address demand have been shared. An escalation report has been agreed that will include a financial narrative on the impact of the agreed actions so that there is routine and transparent oversight of managing down demand to address the deficit. In line with the corporate PMO Framework, full benefits profiles will be created using the corporate template.</p> <p>3C - The safety valve agreement has been updated and submitted to the DFE on October 31st. This revised plan has reshaped the action plan for the service and focuses on reducing high-cost independent placements and supporting children to remain in mainstream provision. The risk around data accuracy is being managed through weekly oversight by the Service Director for Education. 31 spreadsheets have been identified that are being prioritised for uploading to the new system. There is a systems implementation board in place that is driving this work forward with string engagement from the new Service Director for data and systems. There is regular engagement with schools regarding inclusion for all which is the Board and the route for managing Safety Valve.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - 31 October 2024 • July 2024 – 31 October 2024
<i>High Recommendations overdue - over 12 months</i>				
Case 125 - Guided Busway Procurement	H	The service should consult with the Head of Procurement & Commercial and the Monitoring Officer regarding the areas of non-compliance with Contract Procedure Rules and Public Contracts Regulations outlined within this report (including the expert witness spend, etc) and agree	31/03/2024	Work to identify and regularise now complete. Service working with Procurement Team to report the breaches in accordance with the Breach Policy. Breach form will go to CLT in Mid-May and on to Assets and Procurement Committee in June.

		<p>the approach that should be taken to regularise the expenditure. In particular, this should include:</p> <ul style="list-style-type: none"> • Agreeing to report the non-compliance with Contract Procedure Rules to Committee retrospectively under the new breach process (see Recommendation 6); • 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. • Where costs are ongoing (such as with the land matters), this exercise should include identifying how best to bring any further spend into line with Contract Procedure Rules. 		<p>The update above is from a previous reporting cycle. No update has been received for this reporting cycle.</p> <p>Revised target date: 30 June 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - 31 January 2025 • October 2024 - 31 October 2024 • July 2024 - TBC • March 2024 – 31st October 2024
<p><i>Medium Recommendations overdue - over 12 months</i></p>				
DSG - High Needs Block Demand Management	M	<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>	01/09/2022	<p>This is incorporated into the ASEND action plan (June 2025) as it is linked to areas for improvement, namely meaningful integration of health and care into EHCPs and embedding Preparing for Adulthood through all plans.</p> <p>The action plan will need to be a multi-agency plan incorporating health and education in delivering improved outcomes across each of the recommendations. A high-level action plan is under development as part of the 'Inclusive Practice' strand of Inclusion for All, the agreed approach to SEND improvement. NB: The Inclusion for All Programme is following the corporate PMO framework and as of May 2025, is in the Design & Develop gating phase where a more detailed action plan will be produced. Gating is overseen by the Corporate Governance & Performance Team and Head of Change.</p> <p>Revised target date: 30 June 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • April 2025 – 30 June 2025

				<ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 – TBC • July 2024 - 31 July 2024 • March 2024 - 31 July 2024. • September 2023 – 31 January 2024.
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>The completion of this action is dependent on the implementation of the Insurance Strategy action (see below).</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - TBC • July 2024 - TBC • March 2024 – 30 April 2024 • January 2024 – 31 March 2024 • December 2023 - 31 January 2024 • September 2023 - 1 December 2023
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>The Section 151 Officer has confirmed that he is currently reviewing the draft Insurance Strategy with colleagues and it is anticipated this action will be concluded shortly.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - TBC • July 2024 - TBC • March 2024 – 30 April 2024 • January 2024 – 31 March 2024 • December 2023 - 31 January 2024

				<ul style="list-style-type: none"> September 2023 - 1 December 2023
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 workflow has been further delayed. The change request was not ready for testing until the final week of the financial year and a business decision was taken to prioritise year end activity. Testing will commence the w/c 7 April</p> <p>Revised target date: 31 May 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> March 2025 - 31 May 2025 December 20204 - 28 February 2025 October 2024 – TBC July 2024 – 30 September 2024 March 2024 - 30 June 2024 January 2024 - 30 June 2024 December 2023 - TBC
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, it should be determined which payment type should be disabled.	31/12/2023	<p>Once the Change Request has been implemented, AP will be able to remove the non commercial suppliers that have not been utilised for 18 months. Once this task has been completed a meeting will be diarised with Audit to confirm if the action can be closed. We are awaiting a final implementation date from Business Systems.</p> <p>Alongside this change request, as part of BAU processes, AP review non commercial forms to negate non compliance and service areas are contacted as appropriate.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> March 2025 - TBC December 2024 - TBC October 2024 – 31 October 2024 July 2024 - September 2024 March 2024 - TBC January 2024 – 31 March 2024

<p>Incident & Problem Management 22-23</p>	<p>M</p>	<p>Problem management procedures should be amended to incorporate the following:</p> <p>a) The ICT Service should consider how Hornbill can be utilised in the problem management process. Once established the documented procedures should be amended to give clarity and guidance on the use of Hornbill for problem management. If it is decided Hornbill will not be utilised a rationale should be recorded as a note in the procedures.</p> <p>b) The service should add tables to the guidance listing the priority systems and sites for problem management and resolution. This would bring the guidance 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>31/12/2023</p>	<p>Hornbill has been updated to reflect the CCC only environment. As part of updating the service BCPs each service is listing their IT reliant systems and order of priority in an incident. A subgroup of the Emergency Planning group has been set up to focus on IT incident management, comms to teams and also the order in which systems are returned to service in an incident. While the majority of services are hosted outside of the Council IT environment there may be times when bringing these back online is outside of the control of the Council.</p> <p>The new Head of IT Operations is reviewing these recommendations and associated processes.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 – 30 November 2024 • July 2024 - 30 November 2024 • March 2024: TBC • January 2024 - TBC
<p>Incident & Problem Management 22-23</p>	<p>M</p>	<p>A more detailed major incident response plan should be developed and incorporated into procedures. This should include a more detailed system and site prioritisation matrix that should either:</p> <ul style="list-style-type: none"> • Rank systems and sites in priority order • Have a clear process for determining and agreeing the 	<p>31/12/2023</p>	<p>As part of the refresh of BCPs and the subgroup all services will prioritise their systems and the order in which they need to be brought back online. While most systems are hosted outside of the Council IT environment and are outside of the control of the Council as to when they are restored to service the Digital Service will ensure the order of priority is communicated to suppliers.</p>

		key priority should more than on critical system or site be impacted at the same time		<p>The new Head of IT Operations is reviewing these recommendations and associated processes.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 – 30 November 2024 • July 2024 - 30 November 2024 • March 2024: TBC • January 2024 - TBC
Incident & Problem Management 22-23	M	<p>SMART KPIs and Critical Success Factors for Problem Management should be developed and included in procedures.</p> <p>Once established, performance monitoring reporting should be introduced. This should include reporting on ongoing/unresolved problems.</p>	31/03/2024	<p>The Service has reported that with regards to ongoing problems or incidents there is a process to update the Hornbill call and ensure communication is in place.</p> <p>The new Head of IT Operations is reviewing these recommendations and associated processes.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 – 30 November 2024 • July 2024 - 30 November 2024 • March 2024: TBC • January 2024 - TBC
Incident & Problem Management 22-23	M	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.	31/03/2024	<p>Hornbill has been updated to reflect the CCC only environment.</p> <p>The new Head of IT Operations is reviewing these recommendations and associated processes.</p> <p>Revised target date: TBC</p>

		<p>Reporting on actual incidents and their resolution should be introduced and provided to the Service Director and Executive Director.</p> <p>Once a base line has been established KPIs for incident resolution should be established.</p>		<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 – 30 November 2024 • July 2024 - 30 November 2024 • March 2024: TBC • January 2024 - TBC
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"> • an extension of the timesheet process currently used by some teams • free software available online; or • software that is either procured or built internally that is located on Council servers. <p>The system should be able to:</p> <ul style="list-style-type: none"> • Apply different staff rates, including overheads and risk percentages, for each project. • Calculate staff costs for each project based on the applied rates. • Interface with/upload data to ERP Gold to provide an efficient way of updating project ledgers with staff costs. Internal Audit recommends that whatever time recording system is chosen is used consistently across the board to ensure the most efficiency. 	31/03/2024	<p>Corporate Finance Colleagues have confirmed that all relevant Officers should be completing excel timesheets as a corporate solution has not been introduced.</p> <p>Corporate Finance Colleagues also confirmed that a process is evolving to flag any timesheets not completed and provided to Finance. This process is not yet documented. Internal Audit will review when the agreed process is documented.</p> <p>Discussions are ongoing with finance around a possible solution using ERP Gold. a meeting is scheduled for early May to discuss the next step.</p> <p>Revised target date: 31 May 2025</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2025 – 31 May 2025 • December 2024 - 31 January 2025 • October 2024 – 31 March 2025 • July 2024 - TBC • March 2024 - TBC
<i>High Recommendations overdue - over 3 months</i>				
Capital Project Management	H	<p>The service should conduct a full review of capital project framework policies and guidance documentation, with a view to streamlining and reducing the number of separate documents; ensuring information is up to date and terminology is consistent between documents; and</p>	31/05/2024	<p>Internal Audit are liaising with the service on individual elements of this recommendation once fully reviewed.</p> <p>Internal Audit has confirmed that 1b, 1e and 1f are now implemented and is in the process of reviewing 1c.</p>

	<p>developing an index to the framework which links all the other guidance documents to help officers navigate the guidance. This review should be conducted in consultation with colleagues from the Policy Insight & Programmes service who are redeveloping project management requirements around revenue projects, to ensure consistency and alignment between processes. In particular, the review should include:</p> <p>1a - Approval to proceed to the next gateway should be a centrally enforced control to ensure compliance with gateway requirements and good practice. Where projects complete a gateway, they should submit the evidence for this to a central team (e.g. the PMO) or Board etc., for independent review, challenge, and approval to proceed. Projects should not be able to proceed beyond a gateway without this approval. This requirement should be amended as part of the review of capital project framework policies and guidance. Additionally, the amended gateway requirements should include a requirement that projects which rely on the release of third-party funds cannot be progressed until formal agreements have been made.</p> <p>1b - As part of the review of project processes, the service should update the approach to requiring Committee approval for gateways. The risk assessment project classification process (see Recommendation 1d, below) could be used to inform the extent and frequency of Committee approvals needed, while retaining alignment with the requirements in the Constitution re: key decisions. Delegation could be sought from Committee to manage lower-risk projects within approved advance tolerances at the outset of each project, with projects only required to seek further approval from Committee if they are particularly high risk/high profile or it is identified that they 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</p>		<p>The service has made progress with the other elements but work remains to be completed before full implementation.</p> <p>Revised target date TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 – 31 December 2024 • July 2024 - TBC
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	<p>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.</p> <p>Alongside this, the service should implement a process to allow the management of lowest-risk projects to be aggregated under a wider Programme Board, and ensure the provision of clear guidance regarding the mandatory outputs for each category of project, which should align with existing corporate processes and requirements such as the Equality Impact Assessment process.</p> <p>1e - As part of the review of project procedures, the service should establish a process for ongoing centralised oversight of skills and training for capital project management, linked to and informed by the outcomes of the Quality Assurance process. This should include ensuring that an updated Skills Matrix is maintained and staff complete core mandatory training as well as refresher training.</p> <p>1f - The requirement for projects to have a clear cost management plan in place should be re-established as part of the review of project processes and an appropriate mechanism for scrutiny of these plans identified. It may be 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</p>		
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	<p>of the overall budget envelope for projects as they progress, optimism bias is reduced and cost certainty increases.</p> <p>1g - As part of the review of procedures, controls around change management (for both cost and timeline changes) should be reviewed for consistency and clarity, and to ensure alignment with related corporate processes, particularly the virement delegations in the Scheme of Financial Management. A clear escalation process for changes in excess of tolerances should be articulated, and approval for cost increases in excess of tolerances should additionally rest with an authority outside the Project Board (for example, the Capital Programme Board).</p> <p>1h - As part of the review of procedures, change control processes should be updated to distinguish between essential and non-essential variations:</p> <ul style="list-style-type: none">• 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).• 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). <p>Essential changes can be funded by risk and contingency allowances and approved by the Project Board providing they remain within the project's tolerances; otherwise they should be escalated in line with agreed approval processes. Non-essential changes should be subject to a higher degree of challenge and should not be funded from contingency budgets.</p> <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</p>		
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		<p>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 & Transport Committee. This should link to the development of a robust baseline position for every project (see Recommendation 1f) and ensure that indicators are calculated in a way which takes account of planned contingency values including optimism bias, as well as ensuring that source data for tors 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>As per agreed actions from previous audits, an annual reconciliation should be undertaken by the Highways service to reflect the difference in the amount paid by Cambridgeshire County Council and the actual cost incurred by the contractor (based on prime records) in delivering the contract. This will build on the implementation of payments in line with the full target/actual cost model in line with the contract</p>	31/05/2024	<p>The service is liaising with IA colleagues to agree the approach in relation to contract reconciliation and further discussions are taking place with the contractor to take forward the actions to complete the action.</p> <p>IA note: Internal Audit has advised the service that they should provide a detailed briefing note to the Executive Director providing detail on the challenges and an options appraisal.</p>

		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>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 – 30th April 2025 • December 2024 – TBC • October 2024 - TBC • July 2024 – TBC
DSG Safety Valve Review	H	Once the Action Plan has been developed [see Recommendation 3] to clarify and prioritise the actions required to deliver the programme objectives, the programme should conduct an evaluation of the programme’s staffing/system needs against ongoing business-as-usual workloads. The outcomes of this review of staffing resources for the programme should be reported to CLT for Directors to consider whether the current allocation of staff to the project is optimal to ensure its success, in relation to resources available. The paper should include an appraisal of problems realised so far, including the opinion of the Local Government Association, the likelihood of future resourcing issues, and the potential options for solving the problem. This could involve acquiring additional temporary resources from other sources, back-filling posts, accepting the risks presented by a less than optimal staff resource, etc.	31/05/2024	<p>A phased approach has been developed as part of the 'Inclusive People' strand of Inclusion for all that will: Extending some fixed term contracts has addressed some urgent and critical gaps in capacity that are contributing to the backlog in assessments.</p> <p>A wider restructure has been proposed: Phase 1 will create a sustainable model for Educational Psychologists; however, this has been contested and is pending decision. Phase 2 is a remodel of the whole service to ensure there is capacity in the right places. This has been modelled and is pending decision.</p> <p>An end-to-end review was undertaken to identify the mismatch between the capacity in the service and the demand. This contributed to the proposed restructure that ensures there is sufficient capacity for case workers that will reduce caseloads from 500 to 270 and Education Psychologists that will increase from 17FTE to 38FTE. This was presented at Target Operating Model (TOM) Board on 13 May and is scheduled to return on 10 June, and Change Board 27 June.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - TBC

				<ul style="list-style-type: none"> July 2024 – 31/08/2024
Case 143 - JS Direct Payment	H	This Direct Payment should be moved to an arranged provision as soon as possible, in order to prevent any further misspend and reduce the risk of potential fraud. Alongside this, the Service Director should also formally consider invoicing the family for repayment of the spend where it can be demonstrated that the family were informed or should clearly have known that the spend was inappropriate. This should not include the amount invoiced per recommendation 2 to avoid double counting.	30/09/2024	<p>DP is being updated via creation of an operational procedure covering contingency (and that this should not always automatically be a financial sum). The need to review contingencies is already part of the review of care and support plans guidance.</p> <p>The current care and support plan factsheet and the DP factsheet will be amended to make it more explicit that contingencies should not automatically be money, if it is, it should be clear the reasoning for the sum identified and reasonable; managers should be clear of the implication for financial contingencies (E.g. tying up ccc monies) when signing off plans AND be explicit about evidence of the review of any contingency (financial or otherwise) is evidenced within the review conversation/form within the care record.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> March 2025 - TBC December 2024 - TBC
Multi Agency Safeguarding Hub	H	Ensure all staff are fully aware of the overall picture and the “Impact on the child “as a key point of focus. Continue to conduct regular quality audit reviews to ensure that information transfer and risk assessment practises align with safeguarding policies and effectively serve the needs of vulnerable individuals. If repeated issues are identified from the assessment team undertake training to ensure correct protocols are followed.	31/10/2024	<p>All staff in Assessment now have access to EHM and LCS so they can review all contacts and information relating to children. Every new contact received during an assessment would need the oversight of a manager to ensure that the TM and worker have considered this additional information and any impact of this on their case trajectory. This has been in place since October 2024. Ongoing audit findings will confirm whether this service directive is being complied with or not.</p> <p>IA discussed this action with Service on May 20th and it was agreed to revise the target date to September 2025</p> <p>IA remark : From the last update, we understand that service has implemented improved oversight, full access to systems</p>

				<p>(EHM and LCS) and regular case auditing. A new threshold guidance document was published in Oct 2024. QA Audit report (July 2024) and the threshold document published online has been provided which confirms that regular case reviews are happening and the threshold document provides guidance on decision-making. To fully close this recommendation, we will need evidence that staff training has taken place (E.g. training materials, attendance feedback, etc. This would confirm staff has received necessary training. Once this has been provided, we will be in a position to close this recommendation. IA is awaiting evidence / any further update. IA discussed this action with Service on May 20th and it was agreed to revise the target date to September 2025</p> <p>Revised target date: 30/09/2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • April 2025 – 30 September 2025 • March 2025 – TBC • December 2024 - TBC
Schools' Deficit Recovery Plan Review	H	<p>A process note should be written up for Education staff regarding the expectations for supporting/managing schools in deficit situations. This should include:</p> <ul style="list-style-type: none"> •Who is responsible/able to provide direct support to schools in helping them complete their DRP (which staff or job roles), and through what means this support should be provided; •Who would get involved in the event of a dispute or lack of engagement; •What aspects officers might want to consider for suggesting recovery actions; •What the outcome of support provided should be (i.e., a completed Revenue Recovery Plan template with SMART targets, and a complete Deficit License Application); •That a budget forecast should be run based on the DRP's SMART targets to verify that the targets will reduce in a balancing of the budget; •Timescales for when DRPs should be complete; 	30/09/2024	<p>The Service has provided Internal Audit with the deficit intervention policy, and terms or references for two support and intervention groups.</p> <p>IA note: Internal Audit has reviewed the evidence provided and concluded that the recommendation is not yet fully implemented. Internal Audit will liaise with the service to discuss next steps to ensure the recommendation can be fully implemented. The process note does not yet clearly document who is responsible/able to provide direct support to schools in helping them complete their DRP and through what means this support should be provided; timescales for when DRPs should be complete; or running budget forecasts based on DRP SMART targets.</p> <p>Revised target date: TBC</p>

		<ul style="list-style-type: none"> •Timescales for when to contact schools who do not have a completed DRP in place including clear SMART targets and roll forecasts substantiated by a budget forecast, so that support can be provided to facilitate this; •Whether DRPs should be updated or re-issued if plans change throughout the year. <p>Internal Audit recommends that the School Finance Team should not accept DRP submissions as complete where the Recovery Plan template doesn't include any SMART targets and a roll forecast, rather they should be sent back for completion with support being provided as necessary to facilitate this.</p>		<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 – TBC • December 2024 - 31 March 2025
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"> • A clear plan for each risk stating exactly what action will be taken; • How this action will reduce the risk; • The responsible officer assigned to each risk; • A start date and deadline for each action. " 	31/05/2024	<p>A risk log has been developed as part of 'Inclusion for All' and is reported to at the Change Board to ensure there is oversight and challenge from the highest decision making level to accelerate progress and unblock barriers.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - TBC • July 2024 – TBC
S106 Funding	H	<p>The finance and TSF should jointly conduct a detailed analysis to assess the timeliness of S106 fund allocation to projects. This analysis should include:</p> <p>A review of specific cases where funds were not drawn down promptly, identifying the causes and scale of delays.</p> <p>An evaluation of the current system's capability to ensure accurate and efficient allocation of S106 funds.</p>	01/10/2024	<p>An analysis of why funds aren't being utilised promptly with a linked Action Plan will be presented to the S106 and CIL board in July 2025. Evidence of the analysis and approved Action Plan will be provided to allow this action to be completed and closed.</p> <p>On May 9th, Internal audit has requested additional evidence to be provided before closure can be confirmed</p> <p>Revised Target Date: TBC</p>

		<p>Assessment of the financial risks associated with borrowing against S106 contributions, particularly in scenarios where anticipated triggers are not met.</p> <p>Development of clear action plan to improve the allocation process, enhance transparency, and mitigate associated financial risks. This plan should be specific, measurable and include timelines for implementation</p>		<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
<i>High Recommendations overdue - under 3 months</i>				
Pensions 2023-24	H	<p>The pensions service should seek to implement confirmation of payee bank verification software as a matter of priority for utilisation in the transfers out process (and pensioner bank account change process). The pensions service could liaise with the Accounts Payable shared service who are currently in the process of implementing such software in the supplier bank account amendment process. Once implemented such software may negate the need to use the procedure recommended below.</p> <p>Confirmation of payee bank verification software should be applied to any system area where payments of bank account changes occur, including:</p> <ul style="list-style-type: none"> - Transfer outs - New pensioners - Death of a pensioner/payments to dependents <p>To mitigate the risk of paying a pension out to an illegitimate fund, and subsequently make corrections if a fund's details have been wrongly updated on the ERP system, the Pension service should contact the pension fund independently to confirm the correct bank details, using the details provided at https://www.lgpsmember.org/contact-your-fund/, or registered at https://register.fca.org.uk/s/. This should be documented in procedures as part of the routine transfer out processes.</p> <p>Only the member's details that are stored on Altair should</p>	31/03/2025	<p>Change request raised with Business Systems for an additional layer of authorisation within ERP before Confirmation of Payee process can be implemented.</p> <p>Revised target date 30 September 2025.</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 – 30 September 2025.

		<p>be used to contact the member. This requirement should be highlighted in documented procedures. Documented procedures should require that the contact details on Altair are used, and that to evidence this the phone call should be recorded in the Altair task list or, copy of the letter/email sent should be recorded in the document history. This will confirm the member's details have been verified.</p> <p>Documented procedures should include checking that the member is no longer in employment with the relevant organisation or has opted out of the pension scheme. The Pensions Team should develop procedure documents for the process of changing a member's bank account details. The documented procedures should include the following key controls:</p> <ul style="list-style-type: none"> - Only a change request form can be accepted to change bank account details. The form must have all the information to verify the Pensioner's identity provided (address, date of birth, NI number and previous account details) -The different officer, to the one who processed the change of details, must review and check the change. <p>The pension service should enquire with the system provider if this can be system enforced. Otherwise, a pension officer who is independent from this process, should export a report of the tasks related to bank changes every 3 months. They should confirm that the CHKBANKA: "Check change of bank details" was completed by a different officer to the officer who carried out the other tasks, for each change request. This review process must also be documented in procedures.</p>		
Highways Grants Briefing note	H	As there is no corporate solution in place to this, all services in Highways should record time spent on each project to allow for accurate cost allocation. This could take the form of a excel spreadsheet where each member of staff should record hours worked on each project. The spreadsheet could be used to calculate the hourly rate per	21/01/2025	The service has confirmed timesheets are in place but will discuss this action with managers to ascertain what processes each team have in place to confirm that there are controls in place for manager review of timesheets that ensure all officers in place for manager review of timesheets that ensure all officers have complete timesheets correctly and there are no errors/discrepancies.

		project and then provide this to finance for cost allocation.		<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> March 2025 – 30 April 2025
<i>Medium Recommendations overdue - over 3 months</i>				
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"> All projects currently underway; Current baseline including risk and optimism bias; up to date forecast final cost; The extent to which the full budget envelope for the project is currently funded; where funding has come from; the ‘funding gap’ where there is one and how it is proposed this will be closed; The baseline timescale and current forecast timescale to completion; Highlight information on major risks, current gateway, KPI performance etc. <p>Such reports could be used to obtain Member approval where required for progression of projects (linked to implementation of Recommendation 1b) rather than bringing separate reports per project, with sections on key projects.</p>	30/08/2024	<p>Programme boards are in place as point of escalation through to the Directorate Management Team (DMT). There is also a report provide monthly to the Capital Programme Board.</p> <p>The Programme Board has been established to monitor the delivery of all projects and reports highlights and exceptions to DMT and CPB</p> <p>Committee decisions in relation to the Capital Programme are secured through the relevant committees when required delegations are in place, as required, to progress projects on project / programme basis.</p> <p>A more detailed capital programme review will be included in the FMR reports presented to Committees from 25/26 onwards</p> <p>Revised target date: June 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> December 2024 – 31 March 2025 October 2024 - TBC July 2024 – TBC
DSG Safety Valve Review	M	<p>Alongside recommendation 1, the Director of Education should write to all schools informing them of the new information system and requesting that they bring information for their school up to date regarding EHCPs within a month. This will ensure that data accuracy is</p>	31/05/2024	<p>Our focus has shifted to the effective implementation of EYES case management system as, despite casework being recorded in Impulse Nexus, data quality remains an issue. Focus needs to be on the most effective data migration possible.</p>

		<p>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>Schools have been engaged in the implementation of the EYES system. We have contacted every school with a letter and a follow up phone call. We have requested all schools complete and return a data sharing agreement. We have had 100% return from schools.</p> <p>Revised target date: 30/08/2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - TBC • July 2024 – 23/07/2024
<p>DSG Safety Valve Review</p>	<p>M</p>	<p>Once the information system has been implemented [see recommendation 1], the status reports should be updated with detailed quantitative data as this will give more clarity as to how the project is progressing towards meeting the agreement. It will also allow the Board to see what actions are making more of an impact so these can be prioritised.</p> <p>Quantitative data should include:</p> <ul style="list-style-type: none"> • Number/cost of EHCPs for current period vs previous period; • Net change in EHCP numbers; • Change in budget deficit; • Data showing the effect of actions on number of new EHCPs, ceased EHCPs etc. 	<p>31/05/2024</p>	<p>As above, KPIs have been agreed and are reported to in the Inclusion for All Improvement Board. These include: numbers of children and young people with SEND in mainstream provision. Numbers of children in high-cost independent provision. The Enhanced Resource Bases are prioritised so that fewer children are placed in high-cost provision to manage the financial risk to the Council.</p> <p>This action spans 2 Programmes: EYES and Inclusion for All. Both have established governance that ensures oversight at the highest level with SD for Education as SRO for both Programmes. As part of Inclusion for All, there is a financial narrative underpins each work strand.</p> <p>To ensure that the system is fit for purpose the service have been engaged in a number of sessions</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p>

				<p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - TBC • July 2024 – 31 August 2024
DSG Safety Valve Review	M	<p>Although detailed reports are being provided to CLT, the arrangements for this reporting should be documented, including the requirements of reporting and the frequency.</p> <p>Alongside this, monitoring reports should be written to give an accurate depiction of the programme and progress towards achieving objectives. They should include:</p> <p>Detail of blockers/risks that project officers are struggling to deal with;</p> <p>Accurate quantitative data (once the new information system is implemented);</p> <p>Detail of the current highest priority actions and the progress of these.</p>	31/05/2024	<p>The agreed governance arrangements for the implementation of the Inclusion for All Framework ensure there are regular reporting lines and escalation routes from the Inclusion for All Change Board through to the Change Board that is chaired by the Chief Executive.</p> <p>The governance also supports engagement with health partners through the Local Area Partnership Board and the SEND Executive Board.</p> <p>The governance arrangements for Inclusion for All ensure that there is regular scrutiny and oversight through the Change Board from the Inclusion for All Improvement Board so that there is scrutiny and challenge at the highest level.</p> <p>Internal Audit is awaiting evidence of implementation which would allow this action to be closed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - 30 October 2024 • July 2024 – TBC
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>	01/05/2024	<p>Resources have now been allocated to support the closure of this action.</p> <p>The Council will conduct an evaluation of the TSF team's staffing/system needs against an increased workload, considering cost benefit analysis showing whether better trigger monitoring and fund allocation might increase revenue,</p>

		<p>Implementing a resilience plan for staff absences and comparing staff levels with similar local councils, such as City/South District or Hunts, will provide further context.</p> <p>A Business Case for this should be developed, given that effective monitoring of triggers may be expected to increase the timely receipt of s106 funds.</p>		<p>offsetting new staffing costs. This will be presented to the S106 & CIL meeting on 10/07/25.</p> <p>A business continuity plan will be presented to the S106 board in 10/07/25. This will consider a resilience plan for staff absences and comparing staff levels with similar local councils. It is not considered that City or District Councils are appropriate as they do not operate in the same S106 environment as County Councils so benchmarking will be undertaken with other County Councils.</p> <p>A Business Case will be presented to the S106 & CIL board on 10/07/25 as it is possible that effective monitoring of triggers may be expected to increase the timely receipt of s106 funds.</p> <p>Revised target date: 1 August 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 – TBC • October 2024 - 31 December 2024 • July 2024 – 01/09/2024
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>The service has reported that the Strategic Passenger Transport Manager meets with Procurement on a 6 weekly basis. In addition, the whole transport service now has the option to drop in on 6 weekly mtgs with Procurement to raise any issues and concerns. Our contracts team work closely with Procurement and the procurement team are key part of engagement in the procurement plan for the re tendering of the adult Vehicle Leases along with Passenger Transport.</p> <p>Whole School procurement is one approach to engage the market in meeting the demands of passenger transport. There has been ongoing work in understanding how best to approach this with the market and procurement. This work is current, and implementation is anticipated to be Sept 2026.</p>

				<p>We are also working with procurement on the DPS adjustments – all of the above projects are part of the current Transformation Programme of which procurement and commercial are members of the Passenger Transformation Board which is part of the governance of the projects.</p> <p>No update has been received for this reporting cycle. The update above is from the previous reporting cycle.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 – TBC
Asset Valuations for the Statement of Accounts	M	<p>A set of documented procedures should be formulated for the asset valuations process, including the following:</p> <ul style="list-style-type: none"> • Clear roles including the specific officers/service areas responsible for each aspect of the internal checks; • The exact requirements of these internal checks (e.g., specifically which documents should be reviewed); • Set deadlines for checks to be completed to give enough time to report issues to the external valuers; • Timescales for the provision of information. 	30/06/2024	<p>The service has reported that a plan of action has been developed in principle, but formal agreement was delayed due to the finalisation of accounts and the tender for new external valuers. Further discussion is required to formally agree the internal procedures between Finance and Strategic Assets.</p> <p>No update has been received for this reporting cycle. The update above is from the previous reporting cycle.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 – 30/04/2025
Climate Change and Environment Strategy	M	<p>The Programme Board should develop target 7 “All Council buildings and infrastructure to be resilient to climate change impacts by 2045” to be specific and measurable. To be specific, it should communicate which climate impacts are relevant (like flooding or extreme temperatures), and the resilience needed against them.</p>	01/12/2024	<p>This workstream was delayed from 2024, so work with Local Partnerships started later than first predicted. Officers have held a councillor session and have now completed briefings with all DMT's. Arrangements are now taking place for technical workshops to start in June 2025. It is anticipated that the specific and measurable information for this target should</p>

		An agreement should be made on what will be measured according to the specification of the target, so that its progression is clear.		<p>be presented to Board by the end of December 2025. This action is effectively a project in its own right and consideration needs to be given to closing this action as per the feedback in February 2025 and discussions at Board.</p> <p>The discussion with service on May 21st noted this recommendation has evolved into a standalone project focused on resilience, with risk assessment outputs expected by late summer/ early autumn. The original recommendation scope had become unwieldy, and they are working to make it more manageable. It has been agreed to revise the target date and update to reflect ongoing work and potential changes. Revised target date: 31 December 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • April 2025 – 31 December 2025 • March 2025 - TBC • December 2024 - TBC
Electronic Records Management	M	<p>Without up-to-date policies and adequate procedures documenting processes for the creation, retention and destruction of information assets, it may be that the Council does not have a sufficient overview of the lifecycle of data. This may prevent the Council from adequately managing data in a manner which protects its confidentiality, integrity and availability.</p> <p>The Information Management Board will review the suite of IT and Information Governance policies to ensure that these reference the above and ensure understanding for all users. The council's Senior Information Risk Owner is to establish the terms of reference and remit of the Cambridgeshire County Council Information Management Board in 2024/2025.</p>	01/10/2024	<p>The policies have been reviewed with a paper on the retention strategy taken to the IM Board in March. This wider piece of work is being undertaken under its remit, developing an approach to data assets, reviewing the register, linking this to the retention schedule.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
Electronic Records Management	M	We recommend that the Council undertakes a review of the IAR/ROPA to ensure that the information recorded is accurate, complete and up-to-date.	01/10/2024	The policies have been reviewed with a paper on the retention strategy taken to the IM Board in March. This wider piece of work is being undertaken under its remit, developing an

		<p>The Council should establish within policy who has responsibility for the continuous monitoring and regular update of the IAR/ROPA, and should set out requirements for regular review of the information captured within the document. An appropriate level of oversight should also be applied, with escalation routes established for use in situations where significant alterations to the IAR/ROPA are required.</p> <p>We also recommend that in order that individuals understand their responsibilities, the Council undertake awareness raising activities to outline why consistent use of the Information Asset Register is key to successful data and records management.</p>		<p>approach to data assets, reviewing the register, linking this to the retention schedule</p> <p>Revised target ate: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
Electronic Records Management	M	<p>We recommend that the Council undertakes a full review of their Retention Schedule, conducting an exercise to ensure all required information is recorded and up-to-date. As part of this, we recommend that the Council simplifies the manner in which they record asset retention periods, moving from a 'Minimum' and 'Maximum' Retention Period to one field to capture the appropriate period of retention. This retention period should be used as a trigger point for destruction or exception decisions.</p> <p>The Council should, additionally, establish requirements for regular review of the schedule to ensure it remains accurate.</p> <p>We also recommend that the Council establishes procedure for the regular review of records to ensure timely identification and appropriate management of any records outside their retention period.</p>	01/10/2024	<p>The policies have been reviewed with a paper on the retention strategy taken to the IM Board in March. This wider piece of work is being undertaken under its remit and developing a new retention strategy</p> <p>Revised target ate: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
Multi Agency Safeguarding Hub	M	<p>To conduct training for MASH practitioners, surrounding information sharing with statutory bodies to ensure a proper understanding of the councils' responsibilities as the data controller. Amendments to the information sharing section of the MASH Manual to better explain the legality of information sharing and how it relates to</p>	31/12/2024	<p>The service state that this has been achieved. DBS Training was delivered to all MASH staff 2024 and they are responding proportionately to DBS request checks by Ofsted.</p> <p>IA discussed this action with Service on May 20th and it was agreed to revise the target date to September 2025</p>

		MASH's specific circumstances. This could include example cases outlining the correct response in common scenarios.		<p>IA Remark: Reviewed provided the minutes from the Operations group along with evidence for DBS training delivered to MASH staff. However, while they show broader operational discussions and monitoring activity, including police response, they do not directly address the specific audit recommendation regarding training on general information sharing with statutory agencies or the update to the MASH manual. As the original recommendation was to ensure clarity around the Council's responsibilities as a Data Controller and the lawful sharing of information across all statutory agencies (not just DBS), we have requested the service provide conformation that training has been delivered or his planned-on information sharing with all statutory bodies.</p> <p>Revised Target date: 30/09/2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • April 2025 – 30 September 2025 • March 2025 - TBC • December 2024 - TBC
S106 Funding	M	The council should transition from using separate data management systems to a single integrated system that consolidates all S106 data. This unified system should be capable of accurately tracking every aspect of S106 agreements, from initial setup to the monitoring of trigger points and the management of financial contributions.	31/12/2024	<p>Temporary resources are being allocated from 21/04/25 for an initial 6 week period to identify sites that don't have any contact details for monitoring triggers. In addition to this a full time post has been advertised and an offer has been made to a candidate for the allocation of permanent resource to enable this task to be moved forward at pace. The revised target has been amended to the end of 2025 to check that the transition of information has taken place. On the basis that the S106 and CIL Board are now monitoring this through the KPIs and Risk Log, we would recommend that this action is now closed.</p> <p>IA comment: Recommendation specifically requires completion of the transition from dual systems (Excel and Exacom) to a single integrated platform for managing S160 agreements. While temporary resource is allocated and recruitment for a permanent position is in process, the S106 and CIL Finance and</p>

				<p>Monitoring Report explicitly confirms that important data in the Excel spreadsheet is yet to be migrated to Exacom. The update provided also indicates verification of the transition will only be complete by end of 2025. Board monitoring through KPI's and risk log, while important, does not substitute for implementation of the integrated system. The original risk of work duplication and data discrepancies remains until the migration is complete and verified. This item will be kept as open until evidence is provided that Excel spreadsheets are no longer being used in parallel with Exacom for S106 management, and that all historical data has been migrated and validated.</p> <p>Revised Target Date: 1 August 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 – 1 august 2025 • December 2024 - TBC
Case 143 - JS Direct Payment	M	An invoice should be issued for the amount of c. £16,734 that has been refunded twice to XS's account. The service should create a reconciliation of the duplicate requests to the first requests in order to support the invoice and evidence the correct amount.	30/11/2024	<p>The service has reported that Adult Finance Team and Direct Payment Monitoring Officer completed the final reconciliation of invoice to be issued for the value of £20,445.68.</p> <p>An Officer has been in communication with the family to confirm issuing of the invoice and expectation of payment. The service is awaiting confirmation from this officer</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 – 31 March 2025 • December 2024 - TBC
Case 143 - JS Direct Payment	M	The Direct Payment Monitoring Team (DPMOs) should formally raise the issue of duplicate refund requests to the DPSS and request that procedures be put in place to prevent this. For example: Refund request forms should	31/10/2024	<p>IA comment: The service has confirmed they have identified a way to implement the recommendation, however this system has not yet been implemented in full, therefore the</p>

		<p>be stored in a central location for each service user (on Wisdom/Mosaic), in order to prevent duplicate requests from being paid. The request forms should be saved to include the date of expenditure in the title, in yyyyymmdd format, to allow sorting by date. Before any refund requests are approved, it should be verified that no requests have already been submitted for the same date of expenditure. If they have, this should be reviewed to ensure that no duplicate requests exist between the refund forms. Any refund requests for expenditure over 6 months old must be approved by CCC Adult Social Care.</p>		<p>recommendation cannot be closed until Audit has seen evidence of this working in practice. The service has also informed Audit that a new direct payment service provider came in on 29/04/2025 and therefore Audit will need to ensure the recommendation is implemented with them.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
<p>Case 150- Landbeach Bridlepath</p>	M	<p>a) The applicability of the Rights of Way policy should be clearly communicated to PROW officers, emphasising its applicability to the PROW officers when undertaking work that goes beyond routine maintenance. This communication should include guidance on how to determine & document surface changes and when policy is exempt as day-to-day maintenance.</p> <p>b) It is recommended that when works are believed to constitute routine maintenance rather than a change to surface, this should be clearly documented and signed off by the appropriate authority. This documentation can then be presented if the nature of the work is subsequently queried, providing a clear audit trail and justification for decision made.</p>	31/12/2024	<p>The service has reported that this action is implemented. Internal Audit has communicated to service in March that recommendation 1a is closed however 1b is kept open in line with below IA comment. Internal Audit is awaiting evidence to confirm closure</p> <p>IA Remark: 1a - The applicability of the ROW policy and when to consider surface change has been communicated to the H&T Team and PROW Officers through a Teams message and email following a dedicated meeting. Officers have been introduced to the process, and there is guidance on how to determine and document surface change. Based on this, we consider this part of the recommendation closed.</p> <p>1b - The Excel-based Change of Surface Form has been circulated to PROW Officers to ensure that when works are classified as routine maintenance, they are properly documented and signed off by the appropriate authority. The staged approval process will provide an audit trail, meeting the requirements for formal record-keeping. We have asked the service to confirm the integration of this into POWA QA. Once evidence for the same is provided, this recommendation will be closed.</p>

				<p>The update above is from a previous reporting cycle. No update has been reported for this cycle</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
Schools' Deficit Recovery Plan Review	M	A review should be undertaken into how resources are distributed in the Education service, which considers risks presently facing the service, and how resources should be allocated to respond to those risks. For example, this should include the risk of schools falling into budget deficits, and the risk of recovery actions not being identified in a Deficit Recovery Plan when schools fall into budget deficits. The outcomes of this review should be recorded in a briefing note or similar document.	31/12/2024	<p>The service has reported that they have reviewed and bolstered finance resources but need to liaise with the Education Service regarding their resource.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC

Medium Recommendations overdue - under 3 months

Case 143 - JS Direct Payment	M	Documented guidance for Direct Payment Monitoring Officer's should include responsibility for regular monitoring of care staff rates of pay. If these are increased above the expected rate, or if staff are found to be carrying out roles outside the scope of the Care and Support plan, the DPMO should challenge this in writing to the Authorised person(s) and take action to prevent it. Alongside this, the Authorised Person(s) should then be provided with guidance that any pay in excess of the standard amounts needs to be covered by the service user's own money.	28/02/2025	<p>IA Comment: The service has requested that the original recommendation be redefined in alignment with the roles of the DPMOs and the objectives of a direct payment to provide the service user with flexibility in use. Internal Audit will liaise with the service to review their proposals for amending the recommendation to evaluate whether proposals will sufficiently mitigate risks.</p> <p>Internal Audit will continue to liaise with the service to obtain evidence of documented procedures in place governing the role of DPMOs in monitoring care staff pay rates, and evidence the procedures have been implemented in practice.</p> <p>Revised target date: TBC</p>
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Case 143 - JS Direct Payment	M	Procedures should be updated to require an annual re-assessment of the contingency fund amount for each Care and Support Plan to ensure they remain proportionate to the circumstances as opposed to providing the maximum amount which may be open to exploitation.	28/02/2025	<p>DP is being updated via creation of an operational procedure covering contingency (and that this should not always automatically be a financial sum). The need to review contingencies is already part of the review of care and support plans guidance.</p> <p>The current care and support plan factsheet and the DP factsheet will be amended to make it more explicit that contingencies should not automatically be money, if it is, it should be clear the reasoning for the sum identified and reasonable; managers should be clear of the implication for financial contingencies (E.g. tying up ccc monies) when signing off plans AND be explicit about evidence of the review of any contingency (financial or otherwise) is evidenced within the review conversation/form within the care record.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC
Case 143 - JS Direct Payment	M	Internal Audit will investigate the use of contingency funds during the Direct Payment Audit and make appropriate recommendations as part of this review.	28/02/2025	<p>The Directs Payments audit has been initiated but was paused at the fieldwork stage and will be picked back up in 2025/6 for capacity reasons.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC
Case 143 - JS Direct Payment	M	The DPMO and DPSS roles and responsibilities should be reviewed and distinctly defined in an appropriate policy/procedure document, to ensure that all parties are aware of who is required to take action within situations such as this and to ensure that suspected fraud or	28/02/2025	<p>IA Comment: The service has requested that the original recommendation be redefined in alignment with the roles of the DPMOs and the objectives of a direct payment to provide the service user with flexibility in use. Internal Audit will liaise with the service to review their proposals for amending the</p>

		<p>inappropriate use of a DP is addressed swiftly and the relevant account is effectively monitored. This review should include clarifying what (if any) responsibilities are placed on the DPSS through their contractual arrangement with CCC and define responsibilities of staff within CCC for managing the contractual relationship and any underperformance or non-compliance by the DPSS.</p>		<p>recommendation to evaluate whether proposals will sufficiently mitigate risks. Internal Audit will continue to liaise with the service to obtain evidence of documented procedures in place governing the role of DPMOs in monitoring care staff pay rates, and evidence the procedures have been implemented in practice.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC
Case 143 - JS Direct Payment	M	<p>Direct Payment Monitoring procedures should make it clear that any invoices/refund forms sent by the authorised person to the Council or DPSS's must be supported by prime records (such as original supplier invoices) before any money is reimbursed, to prevent the risk that the Council pays for purchases that did not occur or where the value has been fraudulently inflated. CCC should write to providers of Direct Payment Support Services, to make it clear that this requirement should form part of their expenditure approval processes. These prime records should then be kept in a central location so they can be referred to in the future. This information should be provided to DPSS in writing and be included as part of the contractual arrangement between them and CCC.</p>	28/02/2025	<p>IA comment: Service have advised that the recommendation in its current format is not implementable by the service due to CCC not having control over which DPSS the client chooses, therefore CCC does not have control over the DPSS processes and procedures. The service has requested the recommendation be amended to reflect that invoices paid by CCC should be supported by prime records before funds are reimbursed. Internal Audit will liaise with the service to review their proposals for amending the recommendation to evaluate whether proposals will sufficiently mitigate risks. Audit will continue to liaise with the service to obtain evidence that reimbursements are supported by prime documents in order to amend and close the recommendation.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 – 31 March 2025

<p>Case 150- Landbeach Bridlepath</p>	<p>M</p>	<p>a) The development and implementation of a comprehensive work policy that incorporates the following key elements:</p> <ul style="list-style-type: none"> • Approval process, Option appraisal, Documentation, Safety consideration, Resource allocation transparency, Interdepartmental communication and community engagement, Risk assessment, due diligence etc. • Legally reviewed agreements for any allocation of Council resources to private parties. This policy should prohibit informal arrangements and clearly define terms of use, storage, and potential resale. Communicate the policy's importance to all relevant staff to safeguard resources, ensure transparency, and mitigate risks. There should not be any allocation of public resource or commencement of work involving private parties without a legally binding agreement in place. <p>b) Retrospectively establish a legally binding agreement with site owner who receive the road planning, clearly defining the intended use, restrictions, maintenance responsibilities, resale obligations, and future site considerations, to safeguard public resources, transparency and provide the Council with necessary oversight.</p>	<p>Following a discussion, a solicitor from Pathfinder Legal Services, we explored the possibility of drafting a retrospective agreement with the landowner who previously used road planings on a public right of way (PROW). It was concluded that there is no legal mechanism to compel the landowner to enter into a retrospective contract for an action that occurred two years ago, and furthermore, the benefit of pursuing such an agreement would be minimal.</p> <p>We also considered the value of preparing a draft contract for potential future scenarios in which the Council might wish to provide road planings or similar materials to landowners for use on PROW surfaces. However, during this discussion, it was suggested that Cambridgeshire County Council (CCC) may wish to adopt a position whereby it no longer provides such materials to landowners for this purpose.</p> <p>If this approach is formally adopted, the need to prepare a draft contract becomes redundant. The recommended next step is to consult with the Council's internal audit team to confirm whether this proposed course of action is appropriate and aligns with governance and risk management expectations.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles: March 2025 – TBC</p>
<p>Case 150- Landbeach Bridlepath</p>	<p>M</p>	<p>Implement a mandatory risk assessment process for all projects involving the disposal or repurposing of Council resources, particularly when private landowners are involved in carrying out works. This process should cover all potential risks, including environmental, safety, and liability concerns.</p>	<p>Document shared with IA on 20/12 to cover the risks / environmental / safety elements. Other elements addressed through POWA QA process.</p> <p>Environmental and safety risks are covered using the standard Pre-Construction Information pack, this is H&S and CDM 2015 compliant and will be used to provide a clear scope to contractors working on our behalf in future across all these types of projects. An example of this document is provided in MS Word doc. This would be used in conjunction with POWA QA.</p>

				<p>Specific risk items and other linked elements will also be picked up within POWA QA with the standardised approach which will be employed going forward. Internal Audit is awaiting evidence to confirm closure</p> <p>The update above is from a previous reporting cycle. No update has been received for this reporting cycle</p> <p>IA remark : In March , IA requested to provide further evidence regarding POWA QA integration for closing this recommendation. IA is awaiting evidence / further update.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC
Climate Change and Environment Strategy	M	An approach to how emissions are to be reduced should be agreed to, reflecting the Action Plan and the responses outlined in CUSPE's 2023 report (CCC can take an early rapid reduction response, or "delayed reduction with compensation" response). In consideration of the planned approach to emissions reductions, annual targets should be agreed to which make target 2 (net zero scope 1 and 2 emissions), target 3 (all scope 3 emissions reduced by 50.4% by 2030) and target 5 (net-Zero by 2045 Cambridgeshire carbon emissions) attainable.	01/02/2025	<p>The graph for the targets was supplied within the paper to Board on 14 March 2025 and the methodology agreed. As such, this action can be closed for targets 2 and 3. However, further work is still being undertaken to understand and set the net-Zero by 2045 carbon emission targets. These annual targets will need to be agreed across the whole of Cambridgeshire and Peterborough, and will be subject to further funding and agreement from the Cambridgeshire and Peterborough Combined Authority. On the basis that this may not be achieved until at least March 2026 and approaches are shifting towards carbon budgets instead of set target dates.</p> <p>Based on discussions with the service on May21st, progress has been made on Targets 2 and 3. The methodology and accompanying graph were presented to and approved by the Board on 14th March 2025. However, target 5, which aims for net zero carbon emissions across all of Cambridgeshire by 2045, presents unique challenges. This target requires extensive coordination with multiple authorities and a shift in approach—from fixed target dates to carbon budgets. Targets for achieving target 5 is currently being reevaluated through a</p>

				<p>grant-funded project focused on developing a locally determined contribution. This project is scheduled to conclude by 31st July 2025. Given recent political changes at the Combined Authority level and potential shifts in climate priorities, it has been agreed to revise the target date to 19th September 2025. This extension allows time to incorporate project outcomes and present findings to the Climate Change Board on 12th September 2025.</p> <p>Revised target date: 19 September 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • April 2025 – 19 September 2025 • March 2025 – 31 March 2026
Lessons Learnt North Angle Solar Farm	M	The Capital Programme Board should consider producing a framework for scrutiny according to the financial materiality of proposals. More material proposals, due to value or circumstances, should require further non-financial demonstrations that income objectives are achievable - like project progress/critical path monitoring and risk mitigation milestones - for appropriate assurance for when income can be assumed.	01/02/2025	<p>This has been discussed at Capital Programme Board during February, as part of a broader update on governance processes for capital monitoring and scrutiny. We now expect to conclude this item in April 2025.</p> <p>Head of Audit has agreed that, from April, this action is reassigned to the Finance and Resources Directorate.</p> <p>The update above is from a previous reporting cycle. No update has been received for this reporting cycle.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC
Lessons Learnt North Angle Solar Farm	M	For projects at the key decision threshold or above, and for other projects identified as financially risky by strategic finance managers or chief officers, Finance should normally attend project board meetings. Overview of financial risk in projects should be maintained through finance attendance at directorate change boards and via	01/02/2025	<p>Finance section of project management framework drafted and sent to the Change Team. Through normal finance business partnering arrangements, there is a named finance business partner for projects. Finance convene and attend Capital Programme Board and this act as an important gateway for financial governance of capital projects.</p>

		<p>the capital programme board. Finance should also liaise with the Head of Change to ensure there is currently Finance Business Partner support assigned to projects on a risk assessed basis.</p> <p>Finance should liaise with the Change board, to include the role of the Finance Business Partner (FBP) in the final phases of a project (Deploy and Discharge phases) in the Project Management Framework. They should include guidance on what finance require from project teams to develop realistic forecasts, and the considerations project teams should make to engage effectively with their FBP. Additionally, Finance should advise on the Council's Business Planning process in the Project Management framework: which projects will feed into Business Planning, how project forecasts feed into the council's overall budgeting, and the requirements of a project once it is in the Business Plan.</p>		<p>Head of Audit has agreed that, from April, this action is reassigned to the Finance and Resources Directorate.</p> <p>The update above is from a previous reporting cycle. No update has been received for this reporting cycle.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC
Establishment Control	M	Finance and HR should undertake an annual exercise to identify and delete all unneeded vacant positions within the ERP establishment.	31/03/2025	<p>This exercise will be completed by 31st May 2025</p> <p>Revised target date: 31st May 2025</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Establishment Control	M	<p>The Establishment Control policy should be reviewed to ensure that the actual practices in place match the documented procedures. This should include the processes required for recruitments to go through the Workforce Expenditure Panel</p> <p>The Salary Build Process Notes should be amended to make it explicitly clear to Budget Managers that their Salary Spreadsheets are built based on the positions and associated salary of that position and not the officers currently in those posts.</p> <p>The Establishment Control Policy and Budget Manager Information Pack should be amended to include a clear requirement that, as part of monthly budget monitoring</p>	31/03/2025	<p>Information on the Workforce Expenditure Panel has been added to the Policy which will be published before 30th April. It is not fully incorporated into the procedures as it is not necessarily a permanent part of the process. The guidance on actioning internal movers will be complete by 31st May 2025. The Budget Manager Information Pack has been updated by Finance and will be issued early May.</p> <p>Revised target date: 31st May 2025</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>

		<p>reviews, Budget Managers must review their ERP Gold establishment and either confirm it as correct or take corrective action – specifically deleting unneeded vacant posts.</p> <p>The Establishment Control Policy and Budget Manager Information Pack should be amended to give clear guidance on the establishment information tab in the budget monitoring spreadsheet and how this should be used to reconcile to the agreed staffing budget.</p> <p>The Establishment Control Policy should be amended to include and give clear guidance on the process for actioning Internal Movers</p>		
IT Overseas Security	M	<p>1a: The ICT Use Policy, the Toolkit and the intranet page should be amended to ensure they give clear and consistent guidance to officers. This should include: a consistent allowed list of countries where it is considered safe to work; a consistent list of blocked countries where officers cannot work; a consistent requirement that Hornbill is the only medium through which a request can be made; and a clear requirement that all requests must be made by line managers on behalf of the officer who wishes to work abroad. The agreement of this consistent list in policies and procedures should be supported by an explanation of the factors that make the risk of working overseas in those countries low enough that they are on the allowed list.</p> <p>1b: The ICT Use Policy should be amended to ensure they specifically state that only council issued devices can be used to access the network when overseas.</p> <p>1c: Procedures should be amended to provide guidance on how to ensure sufficient and secure wi-fi connections will be available, and to confirm that unsecure wi-fi or hot-spots cannot be used to connect to the network.</p> <p>1d: procedures should be amended to make it clear to Heads of Service that:</p> <ul style="list-style-type: none"> • they are responsible for ensuring no officer in their service works more than 4 weeks overseas in a calendar 	31/03/2025	<p>The allowed list is published on the intranet, and whilst it has been stable for a several months it is regularly reviewed by the SecOps team. The blocked list is in the process of being added - update to content management system templates is being developed. The procedures used by the team for assessing destination countries has been updated. The Intranet page has been updated to state that "Council hardware" is to be used to access remotely. Advice and guidance on how to maintain safe and secure Wi-Fi connections is already part of the ICT Use Policy. 1d is explained in the request process and is made clear in the Our ways of working tool kit document from HR. It is individual managers responsibility to ensure compliance. The Hornbill request form also makes this clear. SecOps teams do have and maintain central records of requests logged. Procedure has been updated defining roles, responsibilities and accountabilities. Change to process and procedure relating to 1f is still being explored to assess the implications. The assessment work for 1f is not due to take place until May. 1g has been completed, where all guidance, pages, links steer requests to a single form within Hornbill.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>

	<p>year;</p> <ul style="list-style-type: none">• that they should retain sufficient records to ensure they can review previous overseas working time before submitting any request on behalf of officers; and• that IT advise is on IT security risks and risks of accessing the network only and that IT cannot provide advice on tax implications, personal safety, or any other risks of working overseas. <p>1e: The toolkit and ICT Use Policy should clearly define the role of IT and the Security Operations Manager. This should include requiring a specific approval/denial from IT in the first instance, taken on the basis of the level of IT security risk, with the line manager then able to give their secondary approval, taken on the basis of business need and any further advice provided by IT. This will ensure that roles and responsibilities are clear and delegated appropriately to officers with relevant expertise. Where travel is not imminent, the procedure should require the manager to seek a confirmation from IT within a set maximum period of time from the proposed travel (e.g. with 2 weeks notice or similar) regarding whether the advice has changed to a point where it is no longer considered feasible or appropriate to access the Council's network from the relevant country. Procedures should make officers aware that the Security Operations Team are the only officers that can review requests and provide advice and therefore requests should be submitted sufficiently in advance of travel to account for annual leave/absence in the Security Operations Team.</p> <p>1f: The ICT Service amend procedures to require all requests to work overseas, even where the country requested is on the allowed list, to be submitted to IT for review and provide appropriate risk based advice.</p> <p>1g: The ICT Use Policy, the Toolkit and the intranet page should be amended to ensure they state that there is a specific Hornbill Form for requesting to work overseas</p>		
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		and that this form is the only method through which a request to work overseas can be made.		
IT Overseas Security	M	<p>2a: In conjunction with recommendation 1b, the ICT Service should implement a monitoring and blocking protocol to prevent any access to the network from non-council issued devices from overseas locations.</p> <p>2b: In conjunction with recommendation 1d, IT should monitor users who are working abroad to check they are only logging in during the dates on the associated request. Any instances where officers have logged in outside of those dates should be reported to the line manager</p> <p>2c: The ICT Service should implement documented procedures governing the process of reviewing requests to work overseas. These should detail:</p> <ul style="list-style-type: none"> • a full list of information sources that should be checked for every request (internal and external sources) • a list of additional information sources that should be checked where the risks profile of a country requires additional scrutiny (internal and external) • guidance on how the information from sources should be interpreted and evaluated • what evidence should be retained to confirm the checks that were undertaken • where this evidence should be retained (for example, attached to the hornbill form used to make the request) <p>2d: The ICT Service develop and document a process for removing/adding countries from/to the blocked and list. Any such basis should include a clear risk assessment based on specific criteria and information sources.</p> <p>2e: Documented procedures should be developed to govern the monitoring and reporting risks and issues in relation to access to the network from overseas. This should give guidance on assessing the risk and determining what action to take.</p> <p>This should also include a check against the central record recommended in this audit to ascertain whether an officer accessing the network from overseas is doing so in line with an approved request.</p> <p>Procedures should include criteria for reporting any</p>	31/03/2025	<p>The service has reported that all documentation relating to policy and procedure relating to the monitoring of overseas connections have been written or re-written to reflect the new tools we have available and the recommendations from the audit. Evidence in the form of documentation has been sent to Internal audit for confirmation that this action can now be closed.</p> <p>Internal Audit will be liaising with the service regarding the evidence provided before confirming whether this recommendation can be closed – evidence provided to date does not appear sufficient to fully meet the requirements of the recommendation.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>

		<p>significant issues and actions taken to senior IT Management.</p> <p>2f: A single complete central record of all requests made, approved, and rejected should be developed and maintained. The record should include details of who made the request, which officer it relates to and their payroll ID, the computer asset number, the requested country, the start and end dates of working overseas, the checks undertaken by the Security Operations Manager, evidence of those checks and the information obtained, and the advice provided by the Security Operations Manager.</p> <p>The introduction of the specific Hornbill form for overseas working requests may mean that the Hornbill system can be used to create this complete single record.</p>		
Mosaic System Audit	M	<p>Cases of delayed notification of leavers by analysed (e.g. by teams and causes) to identify the underlying reasons for late notification of leavers and appropriate action/s developed to address them.</p> <p>Arrangements be put in place to share lessons learnt from cases prolonged delayed in deactivating leavers on Mosaic system with managers and HR to forestall future recurrence.</p>	31/03/2025	<p>It is the responsibility of the user's manager to close down or reassign work before the users last working day. This is regularly highlighted in the Adults Business Systems newsletter.</p> <p>IA note: The progress update indicates that the service is not undertaking the analysis recommended. The audit team are seeking clarity on this. If the analysis is not being undertaken, Internal Audit will discuss this with the Head of Service and Director to ensure the risks are being mitigated by other means</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Mosaic System Audit	M	<p>Periodic monitoring of last Mosaic login dates be introduced with outliers highlighted to service leads to confirm if access for infrequent users is required or be removed.</p>	31/03/2025	<p>We now have a "Last Login" report available. Adults Business Systems run this quarterly and highlight users who have not logged in for 30 days or more. An email is then sent to the user/manager to check that access is still required. If it is not required, then an Update User/Leaver is recommended.</p>

				<p>IA note: Although the progress update indicates that the action has been completed Internal audit has not received any evidence to confirm whether this action can be closed.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Pensions 2023-24	M	The Pension Team should look into procuring a service to trace and “mortality screen” overseas pensioners as a priority in order to detect if an overseas pensioner passes away. This will eliminate the reliance on proof of existence forms and therefore decrease the risk of fraud. Alternatively, if they are unable to find an appropriate service that will do this, the Pension’s Team should have a video call with the relevant pensioner (via Teams/WhatsApp) in order to verify their identity.	31/03/2025	<p>No update has been received for this reporting cycle</p> <p>Revised target date TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>