

Appendix 1 - ANNEX B

Summary of Outstanding Recommendations

(Recommendation status as at 30.06.2025).

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>Additional resource has been identified to improve the pace of data migration. ICT revolution are being commissioned to expediate the pace of data migration to avoid unnecessary delays to meeting the go live date. Some modules will go beyond August go live but there is clear risk mitigation in place to ensure financial charges are not incurred above the budget allocated.</p> <p>There is tight governance through the EYES Board.</p> <p>The EYES programme is scrutinised by module - each module is RAG rated with granular detail to manage risk against not achieving the August go live date.</p> <p>Revised Target Date: 31/08/2025</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - 31 October 2024 • July 2024 – 31 October 2024
<i>High Recommendations overdue - over 12 months</i>				
Capital Project Management	H	The service should conduct a full review of capital project framework policies and guidance documentation, with a view to streamlining and	31/05/2024	Internal Audit are liaising with the service on individual elements of this recommendation once fully reviewed.

	<p>reducing the number of separate documents; ensuring information is up to date and terminology is consistent between documents; and developing an index to the framework which links all the other guidance documents to help officers navigate the guidance. This review should be conducted in consultation with colleagues from the Policy Insight & Programmes service who are redeveloping project management requirements around revenue projects, to ensure consistency and alignment between processes. In particular, the review should include:</p> <p>1a - Approval to proceed to the next gateway should be a centrally enforced control to ensure compliance with gateway requirements and good practice. Where 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</p>	<p>Internal Audit has confirmed that 1b, 1e and 1f are now implemented. It is anticipated that 1c, 1h and 1k will be implemented by the end of July.</p> <p>The service has made progress with the other elements but work remains to be completed before full implementation.</p> <p>Implementation of 1a will be dependent on the restructure of the PMO function</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>conjunction with the approach taken to Recommendation 6, below.</p> <p>1c - The service should review their project framework documentation and ensure that it reflects the requirements of the Council's Constitution and Scheme of Financial Management, in particular the Constitutional requirement for business cases for capital spend to be approved by the relevant Finance Business Partner and Capital Programme Board prior to approval by the relevant service Committee. If it is felt that this requirement in the Scheme of Financial Management is no longer appropriate, the service should liaise with Finance to agree and formalise a new corporate requirement for approval which aligns with their processes.</p> <p>1d - As part of the review of project procedures, the risk assessment process for projects should be reviewed and implemented in practice. This should include categorising projects based on risk, including appropriate financial and non-financial considerations. Alongside this, the service should implement a process to allow the management of lowest-risk projects to be aggregated under a wider Programme Board, and ensure the provision of clear guidance regarding the mandatory outputs for each category of project, which should align with existing corporate processes and requirements such as the Equality Impact Assessment process.</p> <p>1e - As part of the review of project procedures, the service should establish a process for ongoing centralised oversight of skills and training for capital project management, linked to and informed by the outcomes of the Quality Assurance process. This should include ensuring that an updated Skills Matrix is maintained and staff complete core mandatory training as well as refresher training.</p> <p>1f - The requirement for projects to have a clear cost management plan in place should be re-established as part of the review of project processes and an</p>		
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	<p>appropriate mechanism for scrutiny of these plans identified. It may be more efficient to reduce the number of separate documents required and have a single document capturing baseline, tolerances and cost management at the outset of each project. As part of the review of this aspect of project processes, the service should also implement the reduction of the overall budget envelope for projects as they progress, optimism bias is reduced and cost certainty increases.</p> <p>1g - As part of the review of procedures, controls around change management (for both cost and timeline changes) should be reviewed for consistency and clarity, and to ensure alignment with related corporate processes, particularly the virement delegations in the Scheme of Financial Management. A clear escalation process for changes in excess of tolerances should be articulated, and approval for cost increases in excess of tolerances should additionally rest with an authority outside the Project Board (for example, the Capital Programme Board).</p> <p>1h - As part of the review of procedures, change control processes should be updated to distinguish between essential and non-essential variations:</p> <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</p>		
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	<p>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 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</p>		
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		project tolerances or have an undue level of influence over Council decision making on projects.		
Capital Project Management	H	As per agreed actions from previous audits, an annual reconciliation should be undertaken by the Highways service to reflect the difference in the amount paid by Cambridgeshire County Council and the actual cost incurred by the contractor (based on prime records) in delivering the contract. This will build on the implementation of payments in line with the full target/actual cost model in line with the contract documentation, and the process of monthly reconciliations being implemented by the team. The annual reconciliation will finalise the agreed actual cost for the year. This should be completed in a timely manner following the end of the financial year and be subject to scrutiny by the Assistant Director of Highways prior to being reported to, and challenged by, CLT. This should include retrospective reconciliations undertaken for previous years of the contract where this has yet to be completed.	31/05/2024	<p>The service has liaised with IA colleagues and is drafting a briefing note/options paper to agree the way forward and approach in relation to contract reconciliation. This paper is due to go to the Corporate Leadership team in July 2025.</p> <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	<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 has seen a risk log relating to the EYES system implementation project; however, Audit has requested access to the risk log that includes overarching risks relating to the Safety valve project. Once this risk log has been accessed the action can be closed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC • October 2024 - TBC

- July 2024 – TBC

Medium Recommendations overdue - over 12 months

DSG - High Needs Block Demand Management	M	A detailed written training package should be developed and implemented by the local authority and distributed to schools and special educational needs coordinators (SENCO), with information on how to conduct an annual review meeting and how to amend an Education, Health and Care Plan (EHCP) after an annual review has taken place. The service should also seek to identify schools which repeatedly supply annual review forms that do not meet the standard requirements expected by CCC and retrain them, in addition to challenging paperwork sent by schools if it is not completed correctly.	01/09/2022	<p>This is incorporated into the SEND 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 • 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>Claims handling manual is being rewritten to include motor and property claims which became an issue in September. The claims handling manual is expected to be finalised by the end of July 2025.</p> <p>Revised target date: 31 July 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 - 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 service has confirmed that the strategy has been drafted and has been signed off by the required officers. The Strategy will be provided to Internal Audit for review and closure of 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 - 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
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 Write Off process has gone live in WNC after a successful UAT. It will be rolled out to NNC and CCC post WNC doing a successful live run to make sure there are no unintended issues which occur.</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 May 2025 • December 20204 - 28 February 2025 • October 2024 – TBC • July 2024 – 30 September 2024

				<ul style="list-style-type: none"> • 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 noncompliance 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
Incident & Problem Management 22-23	M	Problem management procedures should be amended to incorporate the following: a) The ICT Service should consider how Hornbill can be utilised in the problem management process. Once 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. 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.	31/12/2023	<p>The service has reported that this is in progress. It is intended to use Hornbill for Problem management. This is in progress and was delayed until the PCC/CCC Hornbill split was completed. The new Problem management process will fill the gap asking the wider CDS teams to identify problems and linked incidents whilst Hornbill reporting review is undertaken. Reviews of major problems is mature and takes place quarterly</p> <p>Internal Audit is liaising with the service and is awaiting additional evidence for review and consideration of whether this action can be closed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</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>		<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 key priority should more than on critical system or site be impacted at the same time 	<p>31/12/2023</p>	<p>The service has reported that this is in progress. Systems prioritisation is now being done in conjunction with the emergency planning team, because the current list hasn't been reviewed by service areas and stakeholders recently. Also, with the change in the strategy for provision of systems and services (move away from internally hosted on our own infrastructure to Software as a Service, Platform as a Service or Managed Services). This will alter the Business Impact Analysis in the event of failures of CCC managed infrastructure. Time scales from emergency planning are not yet confirmed.</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>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>	<p>31/03/2024</p>	<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. KPIs have been drafted and will be reviewed when the problem management process matures.</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>New classification should be introduced in Hornbill that allow for incidents to be clearly identified and reported on. This could be achieved through the introduction of a mandatory field to classify and case as either a service request or incident.</p> <p>Reporting on actual incidents and their resolution should be introduced and provided to the Service Director and Executive Director.</p> <p>Once a base line has been established KPIs for incident resolution should be established.</p>	<p>31/03/2024</p>	<p>The service has reported that this is in progress. They are waiting for dates from Hornbill on reporting improvements, however, the teams have put in a work around where we are able to report separately on Incidents as opposed to service requests. This is published weekly on the screens at Ask IT and being developed into Dashboards for wider use (See attached). The changes needed for the resolution categories to be implemented are scheduled to take place in June 2025.</p> <p>Internal Audit is liaising with the service and will assess evidence that the changes needed for the resolution categories to be introduced when it is available.</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

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>The service has reported that the MyTime application is now being prepared to be rolled out P&S wide. Implementation date TBC but the revised target date gives the services sufficient time to roll it out and embed it in practice.</p> <p>Revised target date: 31 October 2025</p> <p>Internal Audit will assess the sufficiency of interim timesheet solutions in place as part of the 2025 grant review work.</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
DSG Safety Valve Review	M	<p>Once the information system has been implemented [see recommendation 1], the status reports should be updated with detailed quantitative data as this will give more clarity as to how the project is progressing towards meeting the agreement. It will also allow the Board to see what actions are making more of an impact so these can be prioritised.</p> <p>Quantitative data should include:</p> <ul style="list-style-type: none"> • Number/cost of EHCPs for current period vs previous period; • Net change in EHCP numbers; 	31/05/2024	<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>

		<ul style="list-style-type: none"> • Change in budget deficit; • Data showing the effect of actions on number of new EHCPs, ceased EHCPs etc. 		<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>KPIS have been identified to scrutinise growth in EHCPs. This is reported to at the Inclusion Board. A High Needs subgroup has been developed to schools forum to monitor spend and work has been undertaken to track spend across the continuum of need from mainstream to independent so that spend shifts.</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. 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

				<ul style="list-style-type: none"> 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> <p>Implementing a resilience plan for staff absences and comparing staff levels with similar local councils, such as City/South District or Hunts, will provide further context.</p> <p>A Business Case for this should be developed, given that effective monitoring of triggers may be expected to increase the timely receipt of s106 funds.</p>	01/05/2024	<p>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, 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>A meeting was held with Audit Colleagues on 16 May 2025 and it was agreed that a business continuity plan will be presented to the Board in conjunction with the 'staff resources briefing note' actioned by Frank Jordan. When the minutes of the Board meeting are circulated then this action can be closed.</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

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 draft process has been prepared and that they will be arranging a meeting after close down to revisit and amend where required to meet any practical requirements.</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
<i>High Recommendations overdue - over 3 months</i>				
Case 143 - JS Direct Payment	H	<p>This Direct Payment should be moved to an arranged provision as soon as possible, in order to prevent any further misspend and reduce the risk of potential fraud. Alongside this, the Service Director should also formally 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.</p>	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	<p>Ensure all staff are fully aware of the overall picture and the "Impact on the child" as a key point of focus. Continue to conduct regular quality audit reviews to</p>	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</p>

		<p>ensure that information transfer and risk assessment practises align with safeguarding policies and effectively serve the needs of vulnerable individuals. If repeated issues are identified from the assessment team undertake training to ensure correct protocols are followed.</p>		<p>a manage 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. Additional training has been scheduled for July, training materials and attendance information will be provided once completed</p> <p>IA remark : From the last update, we understand that service has implemented improved oversight, full access to systems (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
<p>Schools' Deficit Recovery Plan Review</p>	<p>H</p>	<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 	<p>30/09/2024</p>	<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.</p>

		<p>should be provided;</p> <ul style="list-style-type: none"> •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; •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>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>The service has reported that notice of concern letters to be issued to all schools in deficit by end of June 2025.</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 - 31 March 2025
S106 Funding	H	<p>The finance and TSF should jointly conduct a detailed analysis to assess the timeliness of S106 fund allocation to projects. This analysis should include:</p> <p>A review of specific cases where funds were not drawn down promptly, identifying the causes and scale of delays.</p> <p>An evaluation of the current system's capability to ensure accurate and efficient allocation of S106 funds.</p> <p>Assessment of the financial risks associated with</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>A meeting was held with Audit Colleagues on 16 May 2025 and it was agreed that:</p> <p>A review is being undertaken where funds have not been drawn down and what has caused delays. Years 7 to 10 have been identified as on the critical path and are flagging the reason why spend has not been transferred - how much is ear marked for live</p>

		<p>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>projects at MS2 or with permission. It is proposed to flag the year 7 projects to the board to reduce the risk of projects not being allocated.</p> <p>Development of a clear action plan to improve process, increase transparency (S106 Board) and mitigate risks (CPB) - SMART plan with timetable for implementation is being undertaken.</p> <p>The above action plan will be presented to board and when the circulation of the minutes is complete it was agreed this action can be closed.</p> <p>Revised Target Date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
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</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>system, the Pension service should contact the pension fund independently to confirm the correct bank details, using the details provided at https://www.lgpsmember.org/contact-your-fund/, or registered at https://register.fca.org.uk/s/. This should be documented in procedures as part of the routine transfer out processes.</p> <p>Only the member's details that are stored on Altair should be used to contact the member. This requirement should be highlighted in documented procedures. Documented procedures should require that the contact details on Altair are used, and that to evidence this the phone call should be recorded in the Altair task list or, copy of the letter/email sent should be recorded in the document history. This will confirm the member's details have been verified. Documented procedures should include checking that the member is no longer in employment with the relevant organisation or has opted out of the pension scheme.</p> <p>The Pensions Team should develop procedure documents for the process of changing a member's bank account details. The documented procedures should include the following key controls:</p> <ul style="list-style-type: none">- Only a change request form can be accepted to change bank account details. The form must have all the information to verify the Pensioner's identity provided (address, date of birth, NI number and previous account details)-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</p>		
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		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.		
Highways Grants Briefing note	H	As there is no corporate solution in place to this, all services in Highways should record time spent on each project to allow for accurate cost allocation. This could take the form of a excel spreadsheet where each member of staff should record hours worked on each project. The spreadsheet could be used to calculate the hourly rate per project and then provide this to finance for cost allocation.	21/01/2025	The service has confirmed timesheets are in place. A new process has been developed to ensure that teams are consistently quality assuring and approving timesheets. IA colleagues briefed and evidence to be sent by end of July to close this recommendation out. Revised target date: 31 July 2025 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> March 2025 – 30 April 2025
PAYROLL 23/24	H	The documented process for control account checks should include a requirement that the reviewing officer should check front sheet information, pivot table figures and raw data to ensure the reconciliation has been completed correctly and that all reported figures are accurate. If any errors are identified, they should be recorded in the comments section of the review sheet. Training on the completion of control account reconciliations should be implemented for all officers undertaking reconciliations and reviews/sign offs of reconciliations.	08/03/2025	The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork. Revised target date: TBC This is the first reporting cycle for which this recommendation has been overdue
<i>High Recommendations overdue - under 3 months</i>				
Electronic Records Management (ERM) - Azets	H	We recommend that the Council establishes policy and procedure for the retention of records within storage solutions. These should include: Requirements for records sent via email to be stored in an appropriate alternative solution.	02/04/2025	The service has reported that progress has been made against this action. A records management strategy paper dealing with the update of requirements around storage has been presented to the Information Management board (IMB). IT have delivered a discussion agenda item in June 2025 to the IMB and the outcome was to take a paper to CLT regarding the auto deletion of emails over 6 years with an exceptions rule to the process for certain roles.

		<p>Requirements for emails to be automatically archived and deleted at pre-set intervals, in line with the retention schedule.</p> <p>Requirements for technical controls to be established over documents stored in network drives, SharePoint and line of business systems (where possible), in line with the retention schedule.</p> <p>Roles and responsibilities for records management with specific relation to those solutions used within the Council.</p> <p>Once such processes have been established, the Council should look to implement an exceptions process which covers:</p> <p>Criteria indicating which records and/or individuals may qualify for an exception to any retention requirements.</p> <p>How exceptions can be requested.</p> <p>Processes for assessing and approving exceptions requests.</p> <p>Roles and responsibilities for approving and implementing exceptions.</p> <p>Processes for implementing technical solutions for exceptions.</p>		<p>The records management paper sets out the approach needed and the review of the retention schedule/asset register will link to the deletion process in systems/SharePoint to avoid deletion of key records without human oversight.</p> <p>Revised target date: TBC</p>
PAYROLL 23/24	H	<p>Notes should be made on each item when it has been investigated to detail what actions have been tried and why it has been unsuccessful. This will ensure that the same methods of clearing are not being tried repeatedly and will facilitate a more systematic approach to clearing items.</p> <p>Action plans should be developed for each Council noting the problems/issues in relation to clearing unreconciled items. Regular monitoring against the action plans should be undertaken and reported to the Head of Payroll Services on a regular basis</p>	30/06/2025	<p>The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>

Rental Income	H	A review of write-offs by the Property Team should be undertaken with reports provided by the Head of Finance to the S151 Officer for review and approval. If the write-off was deemed unacceptable, the debt should be written back, and recovery commenced. Staff should be reminded of the financial procedures and guidelines within the Constitution and required to sign to state they have read and understood them.	30/06/2025	Service have informed Audit that meetings are in place between finance and property to enable the recommendation to be actioned. Looking back over 5 years of previous write offs. Internal Audit are to meet with service on 30/06/2025 to discuss recommendation and action required in order to close. Revised target date: TBC
Rental Income	H	Detailed review of invoices should be undertaken to identify any additional errors in invoicing. Errors identified should be subject to immediate correction and recovery. Control process to be implemented to ensure that invoices are raised correctly. Separation of duties and checking prior to issuing invoices be introduced as previously recommended in 2019. A commitment record should be developed for rental income, to create a schedule of payments expected for all rental properties. This should be accompanied by a clear formal policy which: assigns responsibility for raising the invoices and tracking the payments; includes a process to reconcile payments to invoices raised in order to ensure that all rents are received in a timely fashion and that any missed payments are quickly identified; and includes a process to ensure that the relevant team(s) are notified of rent reviews or new leases awarded. Also, separation of duties and checking prior to issuing invoices be introduced.	30/06/2025	The service has informed Audit that this recommendation has been implemented, and that reconciliation of invoices will be an on-going process. Internal audit has not seen evidence of the recommendation being implemented therefore will keep the recommendation open until a discussion is held with the service and evidence has been provided that the actions have been completed. Revised target date: TBC
Rental Income	H	The Council to ensure that tenant/lessee insurances are in place as required under the agreements and a copy of the renewal certificate held by the Council. This should be monitored and reported to a named group.	30/06/2025	The service has informed Audit that the Insurance and property teams are working together to implement this recommendation. In the meeting with the service on 30/06/2025 Audit will request further information on steps proposed to close recommendation and request evidence of any actions taken to date.

				<p>Until evidence provided confirming recommendation has been implemented, the recommendation will be kept open.</p> <p>Revised target date: TBC</p>
Estates Health & Safety Property Checks	H	<p>The Property Service should confirm a list of all buildings not owned by the Council but where officers and people the council have a duty of care to are based. On an annual basis they should contact the relevant landlords to provide evidence that</p> <ul style="list-style-type: none"> • PPM, inspection regimes are in place • Legionella risk assessments are in place and that associated testing is undertaken. • Confirmation that an Asbestos Management Plan is in place (or that a survey has been undertaken confirming there is no asbestos in the building) <p>The list of buildings should be reviewed on an annual basis to ensure it is up to date and include details of how and when evidence from landlords was obtained.</p>	01/06/2025	<p>The service has reported that the Concerto system will be used to provide list and the Compliance Team will work through and remedy by September 2025.</p> <p>Revised target date: 30 September 2025</p>
LDP Pooled Budget Disaggregation Programme	H	<p>The Programme Board should immediately establish a critical path document that clearly identifies the minimum essential actions that must be completed by 31st March to minimise service disruption, as well as critical activities for the 90 days following the section 75 agreement termination. This should be supported by intensified coordination arrangements such as frequent huddle meetings between key staff from both CCC and ICB responsible for delivering the change, clear escalation procedures for any at risk deliverables, and focused monitoring of the most critical financial and operational transition elements throughout the implementation period and initial months of operation under the new arrangements.</p>	30/05/2025	<p>In Progress- A critical path has been developed and shared with key stakeholders. This is also monitored via the LD Internal Programme Board as well as by the project team.</p> <p>The critical path is a live document so continues to be updated.</p> <p>Further work on the critical path needs to be undertaken to include a plan for how disputed joint funded cases will be resolved and backdated payments made.</p> <p>Daily huddles were set up in March 2025 between the ICB and CCC, along with fortnightly Joint Programme Delivery meetings</p> <p>The project has clear escalation procedures for at risk deliverables. Escalation procedures are included within the governance document and broadly include workstream/project team members escalating at risk deliverables to the LD Internal Programme Board and subsequently to AHC DMT and the Change Board. Where it is appropriate to do so at risk deliverables are discussed at the daily huddles with the ICB and at fortnightly Joint Programme Delivery meetings. At risk deliverables requiring escalation with the ICB are</p>

				subsequently raised at the Joint Strategic Group meeting.
LDP Pooled Budget Disaggregation Programme	H	The Council should prioritise finalisation and signing of the MoU with the ICB, ensuring it is updated and finalised with critical provisions before signing, including clear overhead allocation methodology (e.g. IT and administrative overheads), binding dispute resolution procedures with defined timeframes, consistent payment terms with ICB that preferably include advance payment arrangements , and explicit governance mechanism for further amendments. If signing must proceed with gaps due to time constraints, these elements should be specifically prioritised for the first formal review.	30/05/2025	In Progress – The Memorandum of Understanding (MoU) has now become a Memorandum of Agreement (MoA) due to the LDP Section 75 agreement ending on 31 March 2025. A MoU is a broad, non-binding agreement that expresses the general intentions and goals of parties. Whereas a MoA is a more specific, legally binding agreement that outlines the detailed obligations and commitments of the parties. A separate MoA for S117 is also being developed. Both MoAs are currently in the final stages of development and are due to be signed off.
LDP Pooled Budget Disaggregation Programme	H	The finance workstream should implement a formal tracking mechanism to monitor the financial impact of the disaggregation, including tracking of disputed cases, payment collection, and variance against the projected financial position. This should be reported to both the LDP reconfiguration Board and senior leadership.	30/05/2025	In Progress- A financial tracker has been developed.
LDP Pooled Budget Disaggregation Programme	H	The Learning Disability Partnership Service and Finance team should jointly develop and implement <ul style="list-style-type: none"> - A provide stability Plan with clear financial arrangements to prevent Care package returns - A Service Continuity plan in case of emergency response procedure if providers return cases. - A targeted engagement approach for high- risk provider with complex cases packages. 	30/05/2025	In Progress – The Memorandum of Understanding (MoU) has now become a Memorandum of Agreement (MoA) due to the LDP Section 75 agreement ending on 31 March 2025. A MoU is a broad, non-binding agreement that expresses the general intentions and goals of parties. Whereas a MoA is a more specific, legally binding agreement that outlines the detailed obligations and commitments of the parties. A separate MoA for S117 is also being developed. Both MoAs are currently in the final stages of development and are due to be signed off by end May. It has been agreed with AH Committee, with CLT endorsement the financial plan for 25/26 fee changes in March 2025. We are implementing phase 1 of this plan which is to make payments to care providers based on our fee change strategy. Cash transactions will have been completed by 30 May 2025. This

				<p>removes the immediate cash flow issues for providers and allows for recruitment and retention of care workers at the rates expected by the market.</p> <p>We are now in phase 2 which is managing exceptions. This is supported by our financial contingency plan. With respect to this we are risk assessing and preparing negotiations with care providers who feel they require further financial support. Resolution will be prioritised for high-risk care packages. Access to vacant places fluctuates on a day-by-day basis. We continue to monitor this during phase 2 as it helps with negotiations. We anticipate phase 2 taking a maximum of 6 months.</p>
<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 provided 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>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 June 2025 • December 2024 – 31 March 2025 • October 2024 - TBC • July 2024 – TBC

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 report 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 just one approach to engage the market in meeting the demands of passenger transport. There has been ongoing work in understanding how best to extend this approach with the market and procurement. This work is current, and an extension to existing whole school project is anticipated to be in place from Sept 2026. Further schools will be explored as part of the future transformation project.</p> <p>We are also working with procurement on the DPS adjustments – 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>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
Climate Change and Environment Strategy	M	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	01/12/2024	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 be presented to Board by the end

		<p>against them. An agreement should be made on what will be measured according to the specification of the target, so that its progression is clear.</p>		<p>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.</p> <p>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>We recommend that the Council defines a new policy set to encompass relevant aspects of the data lifecycle and establish appropriate requirements for the creation, retention and removal of data. Policies and procedures should include:</p> <ul style="list-style-type: none"> • Data protection requirements (including legal and regulatory requirements) and related roles and responsibilities. • Asset management requirements, including information classification/handling, data retention and disposal, and data loss prevention. • Acceptable use of email, including requirements for the transfer of records to approved storage solutions. • Requirements for encryption of data and access controls. • Roles and responsibilities for review and destruction of assets. • Requirements for the destruction of information assets with reference to the Retention Schedule. 	01/10/2024	<p>The service has reported that the terms of reference of the Information Management Board (IMB) have been agreed. IMB have reviewed policies and guidance for their review.</p> <p>Internal Audit is liaising with the service to review evidence and assess whether this recommendation can be implemented by the next 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

		<ul style="list-style-type: none"> Requirements (including scheduling and responsibilities) for regular review and update of policy and procedure. 		
Electronic Records Management	M	<p>We recommend that the Council undertakes a review of the IAR/ROPA to ensure that the information recorded is accurate, complete and up-to-date.</p> <p>The Council should establish within policy who has responsibility for the continuous monitoring and regular update of the IAR/ROPA, and should set out requirements for regular review of the information captured within the document. An appropriate level of oversight should also be applied, with escalation routes established for use in situations where significant alterations to the IAR/ROPA are required.</p> <p>We also recommend that in order that individuals understand their responsibilities, the Council undertake awareness raising activities to outline why consistent use of the Information Asset Register is key to successful data and records management.</p>	01/10/2024	<p>The IMB ToR assigns overall responsibility for oversight to the IMB. Responsibility.</p> <p>The service has reported that a review of the IAR has been undertaken which has identified gaps in the IAR. Internal Audit has reviewed the evidence provided to date and has concluded that further work/evidence is required before this action can be classed as fully implemented.</p> <p>The service confirmed that awareness raising activities have not yet been undertaken.</p> <p>Revised target ate: TBC</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>	01/10/2024	<p>The service has reported that a review has been undertaken of the retention schedule by DPO and IG Manager, identifying a need for a review against the LGA National Schedule. There may be instances whereby a minimum and maximum are appropriate, such as the consideration of a minimum period but then if the information could be subject to public inquiry.</p> <p>Papers have been taken to the IM board sets a two year review period and setting out the approach we are taking on a retention strategy.</p> <p>Internal Audit is liaising with the service on further work and evidence required to close the recommendation.</p> <p>Revised target ate: TBC</p> <p>Revised target dates from previous reporting cycles:</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.		<ul style="list-style-type: none"> • March 2025 - TBC • December 2024 - TBC
Multi Agency Safeguarding Hub	M	To conduct training for MASH practitioners, surrounding information sharing with statutory bodies to ensure a proper understanding of the councils' responsibilities as the data controller. Amendments to the information sharing section of the MASH Manual to better explain the legality of information sharing and how it relates to MASH's specific circumstances. This could include example cases outlining the correct response in common scenarios.	31/12/2024	<p>The service state that this has been achieved. DBS Training was delivered to all MASH staff 2024 and they are responding proportionately to DBS request checks by Ofsted.</p> <p>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: 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>A new member of staff has begun this task and working with the team it is forecast that this task will be completed before 01/01/2026.</p> <p>Revised Target Date: 1 January 2026</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>Confirmation received to AFT that letter was issued to family. Family responded to the letter requesting full invoice breakdown detail and raised a further question. A request has been submitted to review the draft response letter that will be issued by AFT together with the invoice.</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
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
Case 143 - JS Direct Payment	M	Documented guidance for Direct Payment Monitoring Officer's should include responsibility for regular monitoring of care staff rates of pay. If these are increased above the expected rate, or if staff are found to be carrying out roles outside the scope of the Care and Support plan, the DPMO should challenge this in writing to the Authorised person(s) and take action to prevent it. Alongside this, the Authorised Person(s) should then be provided with guidance that any pay in	28/02/2025	<p>The service has reported that Officers are drafting a set of operational procedures for review and testing, prior to implementation and are working toward 31/8/25. Internal audit will review the procedures once drafted.</p> <p>Revised target date: 31 august 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC

		excess of the standard amounts needs to be covered by the service user's own money.		
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 inappropriate use of a DP is addressed swiftly and the relevant account is effectively monitored. This review should include clarifying what (if any) responsibilities are placed on the DPSS through their contractual arrangement with CCC and define responsibilities of staff within CCC for managing the contractual relationship and any underperformance or non-compliance by the DPSS.	28/02/2025	<p>The service has reported that Officers are drafting a set of operational procedures for review and testing, prior to implementation and are working toward 31/8/25. Internal audit will review the procedures once drafted.</p> <p>Revised target date: 31 august 2025</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	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	28/02/2025	<p>The service has reported that Officers are drafting a set of operational procedures for review and testing, prior to implementation and are working toward 31/8/25. Internal audit will review the procedures once drafted.</p> <p>Revised target date: 31 august 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC

		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.		
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 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

<p>Lessons Learnt North Angle Solar Farm</p>	<p>M</p>	<p>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 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. 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>01/02/2025</p>	<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>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
<p>Pensions 2023-24</p>	<p>M</p>	<p>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.</p>	<p>31/03/2025</p>	<p>The service has reported that fund officers are reviewing the overseas address and mortality screening options on the LGPS National Frameworks and will have identified preferred supplier(s) by the end of June 2025. Due to the low value of the contract, a direct award will then be made by end of August to the chosen supplier(s) and the Committee informed of the outcome. Digital solutions available as part of proof of life checks are being analysed as part of this exercise.</p> <p>Revised target date 31 August 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2025 - TBC

Case 150- Landbeach Bridlepath	M	<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>
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</p>	31/03/2025	<p>The service has reported that 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 updated. 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</p>

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

		<ul style="list-style-type: none"> • 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. Procedures should include criteria for reporting any significant issues and actions taken to senior IT Management.</p> <p>2f: A single complete central record of all requests made, approved, and rejected should be developed and maintained. The record should include details of who made the request, which officer it relates to and their payroll ID, the computer asset number, the requested country, the start and end dates of working overseas, the checks undertaken by the Security Operations Manager, evidence of those checks and the information obtained, and the advice provided by the Security Operations Manager.</p> <p>The introduction of the specific Hornbill form for overseas working requests may mean that the Hornbill system can be used to create this complete single record.</p>		
Mosaic System Audit	M	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	31/03/2025	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>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>		<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>Revised target dates from previous reporting cycles: March 2025 – TBC</p>
Mosaic System Audit	M	<p>Management to agree financial hierarchy or upper limit for certifying billing and payment cycles and ensure the agreed approach is documented, with the agreed limits applied to relevant roles in the Mosaic system.</p>	01/04/2025	<p>Progress delayed due to operational priorities. Liaison required with AHC Finance.</p> <p>Revised target date: 31/8/2025</p> <p>This is the first reporting cycle for which this recommendation has been overdue.</p>
PAYROLL 23/24	M	<p>Documented procedures should be implemented requiring a second HR officer to review pay scale changes that have been uploaded to match the agreed pay award confirmed by each Councils relevant Committee and Corporate/Senior Leadership Team. Completion of these checks should be reported to the Head of HR in each Council.</p>	08/03/2025	<p>The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
PAYROLL 23/24	M	<p>In conjunction with recommendation 1b an SLA/timeframe for processing leavers should be agreed and implemented. Reporting against this should be developed to provide assurance to the Head of Payroll Services and clients that leavers are prioritised and processed in a timely manner. This would also help identify any unusual cases that may require attention.</p>	08/03/2025	<p>The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
PAYROLL 23/24	M	<p>Payroll should require all services currently paying employees via timesheets to submit a brief business case outlining why payments need to be made via timesheets and HALO requests rather than ERP Gold workflows. These business cases should then be</p>	08/03/2025	<p>The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork</p> <p>Revised target date: TBC</p>

		<p>reviewed to determine whether this is the most appropriate method of paying employees.</p> <p>The list of services that can submit timesheets, and the managers that can approve those timesheets, should be updated. The list should then be used by payroll officers to check that timesheet submissions are only processed where they are appropriately authorised and submitted by agreed service managers.</p> <p>Documented procedures for the timesheeted worker payment process should be implemented (see recommendation 1) incorporating the above points.</p> <p>These procedures should be shared with relevant services and include the requirement that all timesheets should clearly demonstrate approval from the appropriate manager.</p> <p>Original submissions should be retained for all authorities so that any errors/potential frauds can be investigated.</p>		<p>This is the first reporting cycle for which this recommendation has been overdue</p>
PAYROLL 23/24	M	<p>The Head of Payroll Services should ensure that the overpayment logs are complete and provide accurate figures in relation to overpayments made and recovered. Once this has been assured Payroll Services should include in the overpayments report:</p> <ul style="list-style-type: none"> - A summary of the most recent data (e.g. totals) - The total overpayments recovered. <p>and ensure these reports are sent on a quarterly basis.</p> <p>The 6-week lead to complete overpayment calculations period should be noted in reporting and to make S151 Officers aware of the impact of this on reporting.</p> <p>Overpayment reporting should be shared with clients as part of regular communications indicating the problems and costs associated with officers not providing leaver forms in a timely manner.</p>	08/03/2025	<p>The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>

Medium Recommendations overdue - under 3 months

Commissioning Governance	M	<p>A process be put in place for identifying lessons learnt from previous projects (and specifically to include the post commissioning review exercises re: the Care Together Programme and Improving Complex Care services) and tracking their implementation.</p>	31/05/2025	<p>The service has reported that draft governance guidance completed and due to be issued to DMT for approval</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
PAYROLL 23/24	M	<p>Formal documented Operational Procedures should be produced by the Payroll Service to ensure that roles and responsibilities are clearly communicated across the board to help ensure effective and efficient working practices are consistently applied and to provide resilience in the event of any unexpected absence of key staff. Procedures should include how tasks are prioritised and monitored, the required quality assurance checking process, and monitoring/reporting requirements .</p> <p>This recommendation applies to the following areas of Payroll:</p> <ul style="list-style-type: none"> • Pay scale changes • Starters • Leavers • Control Accounts • HMRC Returns • Superannuation deduction changes • Voluntary deductions • Overpayments and recovery • Emergency payments • Timesheet payments <p>For emergency payments, procedures should include a clear prioritisation method to ensure</p>	30/06/2025	<p>The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>

		<p>that officers do not have to wait for assigned emergency payment days for material payments</p> <p>NB – supplementary recommendations re the details required in procedures for each area above were made as part of this recommendation. Full details of each supplementary recommendation have not been included here for conciseness.</p>		
PAYROLL 23/24	M	<p>For any area where a second officer is required to perform a Quality Assurance check, a QA checklist should be in place that includes:</p> <ul style="list-style-type: none"> • Details of each check required • The timescales for each check to be completed • A record of when the checks were undertaken • Whether this was compliant with agreed timescales <p>There are also areas that do not have QA checklists in place.</p> <p>This recommendation applies to the following areas of Payroll as a minimum:</p> <ul style="list-style-type: none"> • Starters • Leavers • Control Accounts • Voluntary deductions • Overpayments and recovery • Emergency payments • Timesheet payments • Variations to Basic Pay <p>NB – supplementary recommendations re the details required in quality assurance processes for each area above were made as part of this</p>	30/06/2025	<p>The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>

		recommendation. Full details of each supplementary recommendation have not been included here for conciseness.		
PAYROLL 23/24	M	<p>Payroll Service should liaise with HR to ensure starter procedures include a section on how TUPE transfers should be logged and that right to work for those officers reconfirmed within 60 days of the transfer. These procedures should include a section to ensure any TUPE transfers are logged centrally in either Payroll or HR. This log should note the line manager, when the 60 days re-confirmation of right to work is due, and confirmation that it has been completed within the 60 days. The log should be reviewed on a monthly basis by Payroll/HR Management to ensure no cases are missed.</p> <p>It is likely most efficient if the log is held by Payroll as it can be a single central log for all TUPE cases regardless of the client Council the TUPE cases relate to.</p>	30/06/2025	<p>The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
PAYROLL 23/24	M	<p>Business Continuity plans should list all tasks, including those related to individual employee salaries/amendments, and all employees that would be able to carry those tasks in an emergency along with their contact details. It should then be outlined which of these staff can be diverted to cover other functions in case of an incident.</p> <p>Emergency contacts for key staff should be completed.</p>	30/06/2025	<p>The Payroll audit is nearing completion and a decision on recommendation implementation will be undertaken at the conclusion of the fieldwork</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Rental Income	M	If the £26,405.57 debt is not to be pursued, the debt be put forward for write-off in accordance with procedures as outlined within the Council Constitution.	30/06/2025	The service has advised that the debt is to be discussed with statutory officers in June 2025 and a way forward will be proposed and pursued after the meeting.

				<p>In the upcoming meeting between the service and Audit on 30/06/2025 Audit will discuss the recommendation further and outline evidence required to close the recommendation.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Rental Income	M	A sample of caretaker rents should be tested for accuracy. If inaccuracies are identified, review all the site staff and former staff house rental rates. Steps be taken to recover unapplied rental income.	30/06/2025	<p>The service has informed Audit that this action has been completed, and a sample of rents have been checked. Service have informed Audit that regular reconciliations will be undertaken to ensure accuracy going forward.</p> <p>The recommendation will be kept open as Audit has not seen evidence of the action being completed. Audit will request relevant evidence in the upcoming meeting with service and if the evidence is sufficient, recommendation will be closed.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Rental Income	M	The adequacy of the current format of the Caretaker spreadsheet be reassessed and the spreadsheet revised to incorporate relevant information. For example, a column to record notes be added to clarify the reasons where deductions are not made or have ceased.	30/04/2025	<p>The service has advised that the action has been completed. Audit has not seen evidence of this therefore in the upcoming meeting between Internal Audit and the service, evidence will be requested for review. If evidence is sufficient the recommendation will be closed.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Rental Income	M	Appropriate arrangements for undertaken reconciliation be introduced. For example, there is a need for the Rural Team and the Urban Teams to ensure that the information on the team's billing spreadsheet and reconciled to the sales ledger report generated after invoices are raised on the sales ledger by the Team Administrator.	30/04/2025	<p>In response to the recommendation, the service has advised that finance is to undertake a reconciliation between the billing spreadsheet and sales ledger, and that this process has been added to the rent collection procedure for the rural team.</p> <p>Internal Audit will request evidence of the reconciliation being undertaken and the embedding of the process in the upcoming meeting with the service, in order to review this evidence and close the recommendation.</p>

				<p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Rental Income	M	Evidence that the monthly schedule received from EPM (Payroll provider) detailing the payroll deductions is checked to the annual notification be retained to provide an audit trail.	30/04/2025	<p>The service has advised that this action has been completed. Audit will discuss the recommendation with the service in the upcoming meeting and will request evidence that the recommendation has been implemented. Once the evidence has been reviewed and it is confirmed that the action has been completed, the recommendation 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>
Light Blue Fibre Limited	M	<p>a) Light Blue Fibre Ltd's risk register should update its risk scoring to be in line with the policies of the shareholders. The likelihood and impact scores should be multiplied to produce the risk score. Dates of when the risk was identified, and target resolution dates should be recorded in the risk register. While LBF is not directly responsible for infrastructure operations, it may be beneficial to include any Health and Safety risks arising from commercial activities or partnerships, where relevant , to ensure comprehensive risk management.</p> <p>b) Light Blue Fibre Ltd's management should also assess and agree a risk appetite score, informed by the risk management policies of the shareholders. Considerations should be made of the limits management will accept in terms of the probability of the risk, and impact, as given in the matrices of the shareholders polices.</p>	30/06/2025	<p>The service has reported that a template of the action plan has been developed.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Case 163 Farm Tenancy	M	a) Undertake sense checking of the data submitted within the budget workbooks, including a check that the liability figures in the balance sheet are taken away	01/05/2025	The service has reported that this is outstanding and has provided a revised date.

		<p>from the sum of assets owned figure.</p> <p>b) Review the existing spreadsheet controls in the budget workbook, particularly in the balance sheet, to confirm that they are operating as intended.</p> <p>c) Shortlisted budget workbooks are reviewed by the Graduate Surveyor - Rural.</p>		<p>Revised target date: 30 September 2025</p> <p>This is the first reporting cycle for which this recommendation has been overdue.</p>
Street Lighting PFI	M	<p>The Street Lighting Team should introduce a record to be filled out each month of what MMR figures provided in relation to PFI performance standards have been verified as correct before the draft MMR is agreed for that month. This should be based on the verification procedures being codified for Recommendation 2. If desired, this record can replace the record created at present to confirm the completeness of the monthly data reporting packs.</p>	30/05/2025	<p>The service has informed Audit that an MMR data checking mechanism has been introduced, and evidence submitted to Internal Audit. Following a meeting with Audit, final recommendations for checking procedure were proposed and agreed. Street lighting PFI team have begun work to complete these final tasks.</p> <p>Revised target date: TBC</p> <p>This is the first reporting cycle for which this recommendation has been overdue</p>
Street Lighting PFI	M	<p>CCC should request that BB provide evidence each year that the Customer Satisfaction Survey was sent to 500 people, alongside providing the survey results.</p>	30/05/2025	<p>The service has informed Audit that the stakeholder survey is performed by CCC, and that the last survey was conducted in 2024. Following a meeting with internal audit on 10/6/25, the information required to close the recommendation was requested. The contracts manager is now working to reply to the request for evidence, so the recommendation 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>
Street Lighting PFI	M	<p>The Street Lighting Team should create a complete written procedure for verifying the correctness of the Monthly Monitoring Report. For each Performance Standard and each Performance Target within them, the procedure should state what reports/records should be reviewed to verify that Performance Target, and specifically what information from those reports</p>	30/05/2025	<p>The service informed that a written procedure was provided to internal audit for review. Following a review of the procedure a follow up meeting was held with the service and final recommendations for written checking procedure were supplied by Audit. The street lighting PFI team are currently working to complete the final tasks so the recommendation can be closed.</p>

		should be compared to what information in the MMR. The procedure should include recording outcomes of the checks undertaken in conjunction with Recommendation 1. This should be completed or updated after recommendations 4, 5, 6, 8, 9 and 10 are implemented, to include reference to the new reporting recommended by this audit. Appendix 2 of this report details what information needs verification in relation to each performance standard in order to confirm MMR figures.		Revised target date: TBC This is the first reporting cycle for which this recommendation has been overdue
LDP Pooled Budget Disaggregation Programme	M	2a - The service should complete a comprehensive Project Initiation Document (PID) ensuring all sections contain complete information, specifically addressing the gaps in scope definition, SMART objectives, financial targets, workstream management , and resource allocation plans. 2b - The Programme Board should develop detailed plans for Phase 2 and 3 within the first month after transition. These plans should include clear timelines, required resources, key decision points, specific milestones, success criteria and specific arrangements for moving from the temporary Model 3 to a permanent solution. The plan should incorporate lessons from Phase 1 and establish specific ways to monitor and reduce the expected financial deficit.	30/06/2025	The Project will close at the end of phase 1 which is anticipated to be June 2025 (subject to NHSE review of cases being completed end May 2025) Due to the tight timescales and the need for the Project Team to focus on imminent delivery, it was agreed that the Project Plan and RAAID were priority documents to fully scope and maintain. As such, the PID has not been developed in full and it is recognised that this does not meet the requirements of the Project Management Framework and associated gateway processes. A full Closure Report will be produced at the end of the project to ensure that lessons are learned, and any learning can be embedded in future projects. The target date for the Closure Report is June 2025 (sign off July 2025). Any further improvement work will be set up as a new project and any outstanding recommendations within this report at point of project closure will also be actioned as part of future projects.
LDP Pooled Budget Disaggregation Programme	M	As CCC is moving towards a complete disaggregation, the Council should: a) Document the governance challenges experienced during this joint process as formal lessons learned to inform future partnership arrangements and develop a set of guidelines and templates for establishing effective joint governance structures for any future partnerships, including clear dispute resolution mechanisms for decision-making, and an appropriate escalation pathway. b) Transition Phase Governance: Established a robust internal governance structure specifically	30/06/2025	a) In Progress: A full lesson learnt document will be included within the project closure document. In Progress- The Policy, Insights and Change directorate have developed the following guidance document for Services to use: Guidance and Resources: Key Partnerships, Consultation and Engagement, and Policy and Strategy Development b) In Progress- The Terms of Reference and governance document have both been reviewed to include decision making boundaries. Governance detailing protocols for finalising any remaining

		designed to manage the transition phase through to post disaggregation operations with clear decision-making authorities that enable CCC to protect its organisational interests while completing outstanding disaggregation activities. Ensure this transition governance structure includes defined protocols for finalising any remaining disputed cases and financial settlements with the ICB in a timely manner.		disputed cases and financial settlements will be included with the final MoA document.
LDP Pooled Budget Disaggregation Programme	M	The LDP Project team should update the action log so that actions are RAG rated. This will make it clear to all members of the team which actions should be given priority.	30/05/2025	A yes/no column has been added to the action log to identify priority actions. These are regularly reviewed, can be easily identified through the red/green highlighting and can be filtered. Internal Audit team is awaiting evidence
LDP Pooled Budget Disaggregation Programme	M	The LDP Project team should complete contingency planning for all high priority /red rated risks. Documenting specific actions, triggers, and responsibilities for each scenario. These plans should align with business continuity procedure and be communicated to all key stakeholders.	30/05/2025	In Progress- Risks have been reviewed and several have been closed as a result of passing 31st March. A further review of the remaining red risks will take place to ensure feedback from audit has been applied.
LDP Pooled Budget Disaggregation Programme	M	The LDP Project team should develop mitigation plans for all high and critical risks. The plans should detail specific time bound actions, assigned owners and measurable success criteria. The plan should also have a section titled "updates" so that while updates can be recorded there is a clear separation between the mitigation plan and the narrative updates.	30/05/2025	In Progress- Risks have been reviewed and several have been closed as a result of passing 31st March. A further review of the remaining red risks will take place to ensure feedback from audit has been applied.
LDP Pooled Budget Disaggregation Programme	M	As soon as reasonably possible, the LDP project team should aim to: - Revise the EQIA and EnVIA to ensure that service user impacts will be adequately assessed and mitigated. - Develop a service user communication plan. The immediate focus should be on communicating to service users any changes to care arrangements and any actions that they need to take to ensure continuity of care.	30/05/2025	In Progress- a draft Joint EqIA with the ICB has been developed but requires further review. EnVIA requires further work, impact still applies however context section is out of date. In Progress- a communications tracker was established in June 2024, further work needs to be undertaken to ensure communications are proactive. The workstream plans to meet fortnightly post project closure and is planning drop-in sessions for service users.
LDP Pooled Budget	M	The LDP project team should establish separate quality assurance mechanism distinct from the benefits realization framework, focusing specifically on	30/06/2025	In progress

Disaggregation Programme		monitoring the quality-of-care provided to service users during and after the transition. This should include defined metrics, monitoring frequency and reporting structure.		
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