

ANNEX B *Summary of Outstanding Recommendations – under 3 months*

(Recommendations due as at 18.02.2022).

Audit	Risk level	Summary of Recommendation	Target Date	Status
DSG - High Needs Block Demand Management	I	The Statutory Assessment Team should evaluate the annual review process and ensure that there is a control implemented (i.e. a checklist) within the annual review process that prompts the casework officers to check whether the details of the EHCP and particularly the funding allocated is still appropriate to meet the child/young person's needs.	31/12/2021	<p>The Head of SEND provided an update that this action is on track for a revised target completion date of March 2022. It was noted that the Statutory Assessment Team have been under considerable pressure with increasing demand on the service and significant loss of staff, both frontline and Senior Management. The service have seen unprecedented increases in workload and therefore progress with the recommendations from the Internal Audit review have been delayed.</p> <p>Revised target date: 31 March 2022</p>
DSG - High Needs Block Demand Management	I	<p>Given that pressure on resources means that it is unlikely that SAT representatives can attend every Annual Review meeting (see also discussion of the current backlog, below), a policy should be developed outlining when a casework officer should attend the annual review meeting. There should be a process of prioritisation based on risk assessments, to ensure that the authority is represented on reviews of more complex cases. It is suggested this risk assessment would recommend attendance at meetings:</p> <ul style="list-style-type: none"> • For individuals with personal budgets • For schools that are requesting additional funding • Phase transfer points • Where EHCP funding exceeds a certain threshold set by the service 	31/12/2021	<p>The Head of SEND noted that the action to review attendance at Annual Reviews and how we prioritise this will form part of the Annual Review Improvement Plan (SEND Transformation Programme) which is scheduled to begin this year, and will need further development once new staff have been recruited and caseloads have been reduced.</p> <p>Revised target date: 31 March 2022</p>

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		<ul style="list-style-type: none"> Known issues about a provision or placement 		
DSG - High Needs Block Demand Management	I	<p>Along with monitoring the 20-week timescale, the SAT service should put mechanisms in place to monitor:</p> <ul style="list-style-type: none"> whether the local authority respond to any request for an EHC needs assessment within 6 weeks whether the local authority makes a decision whether or not to issue an EHCP within 16 weeks. <p>Compliance percentages should be reported to the Strategic Improvement Manager & input onto the SEND dashboard. The service should also consider reviewing cases where statutory timescales are not met, to identify and address any areas of inefficiency that may be contributing to delays in the process.</p>	31/12/2021	<p>The Head of SEND provided an update that the SEND Dashboard is no longer being collated due to capacity issues within the Business Intelligence service however compliance data is sent through on a monthly basis to the Assistant Director for SEND and Inclusion, the Head of SEND Service and the Head of Statutory Assessment. The team already capture the data outlined and will include this in the monthly report. There has also been a recent appointment to a new role (SEND Service Performance and Compliance Officer). This post will ensure data is collated, monitored and reported effectively.</p> <p>Revised target date: 28th February 2022</p>
DSG - High Needs Block Demand Management	I	<p>The Quality Assurance Audit Framework should be revised to include checks to identify whether the provision outlined in each EHCP appears to be proportionate to the level of need, and to assess whether the funding allocated to the individual is appropriate.</p>	31/01/2022	<p>The recommendation has not been completed yet, as the review of the Quality Assurance framework will take longer to complete than previously estimated. This is due to widening the scope of the review, and the need to ensure consultation and co-production are fully included as part of the programme.</p> <p>Revised target date: 30th June 2022</p>
ICT Light Touch Security	E	<p>A target date for CCC re-obtaining PSN certification is agreed and JMT is kept updated of progress towards this target.</p> <p>In view of management's comments on the draft report, we recommend two separate target dates be agreed:</p> <ul style="list-style-type: none"> One for the completion of an ITHC and the 	30/11/2021	<p>The ITHC (IT Health Check, required for PSN certification) was undertaken in January 2022 and by mid-February, 80% of the high-level findings had been resolved. The service is developing a Remediation Plan to address the remaining issues identified by the ITHC testing, with a target</p>

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		<p>submission of an appropriate Remediation Plan to PSN (if needed). Perhaps the target for this could be August 2021</p> <ul style="list-style-type: none"> And the other target being for the completion of (at least the high priority elements of) the new Remediation Plan. We suggest this target date could be 3-6 months after the above. 		<p>date of the end of February for this to be in place. Once the Remediation Plan is complete, re-testing can be scheduled and once that is complete the PSN certification can be applied for. Once the Remediation Plan is fully developed, IT will be in a position to share a target date for re-obtaining PSN certification.</p> <p>Revised target date: 31 March 2022</p>
Interim Team Leader MID Investigation	I	A complaint to be made to the individual's professional institute relating to the behaviour of the contractor.	31/01/2022	<p>This action is being progressed, and the service has provided Internal Audit with a copy of a draft letter to the individual's professional institute.</p> <p>Revised target date: 31st March 2022</p>
Interim Team Leader MID Investigation	I	The service should review all current contracts for interim workers and verify that contracts include a full description of the role the interim is expected to provide, ideally linked to the full Job Description for the substantive post being covered.	31/01/2022	<p>The service has confirmed that this is in progress and shared the spreadsheet that they are using to progress this review.</p> <p>Revised target date: 31st March 2022</p>
Interim Team Leader MID Investigation	I	The service should review all current contracts with interim workers and ensure that contracts include complete mechanisms for the Council to withhold payment in the event of late or absent delivery of expected services.	31/01/2022	<p>The service has not provided an update on progress with this action.</p> <p>Revised target date: 31st March 2022</p>
Interim Team Leader MID Investigation	I	The directorate should review all current interim and agency worker arrangements and ensure that an Approval to Engage an Agency Worker form has been completed for all appointments.	31/01/2022	<p>The Service has confirmed that this is in progress and shared the spreadsheet that they are using to progress this review.</p> <p>Revised target date: 31st March 2022</p>

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Interim Team Leader MID Investigation	I	<p>Given the extremely high cost of interims within the service and the noted difficulties in recruiting to the types of roles available, it is recommended that a formal succession plan for the service should be developed, and the work to address the vacant posts and high level of interims should be treated as a project. It is recommended that as part of the succession plan, the service should consider:</p> <ul style="list-style-type: none"> • Regular reporting on the cost of interims in the service, and progress with permanent recruitment, to JMT and Service Committee; • A formal plan for recruitment to roles currently undertaken by interims, including timescales and savings targets; • A formal plan for the development of the proposed graduate trainee scheme. 	31/01/2022	<p>The Service has confirmed that recruitment is underway. However, no evidence of written succession planning has been supplied to Internal Audit.</p> <p>Revised target date: 31st March 2022</p>
Interim Team Leader MID Investigation	I	<p>The service should review all other interim arrangements currently in place and ensure that the Council has informed contracting agencies of its requirements regarding pre-employment checks and that appropriate assurances have been received that agencies have carried out checks in line with the Agency Workers & Interims Policy.</p>	31/01/2022	<p>The service is in the process of collating declarations of interest for interim staff. There is no update on the remainder of the action to obtain assurance over other pre-employment checks (such as references, qualifications etc.)</p> <p>Revised target date: 31st March 2022</p>
Interim Team Leader MID Investigation	I	<p>The service should review all other interim arrangements currently in place and ensure that the Council is only paying up to 37 hours per week for interim staff.</p>	31/01/2022	<p>The service has not provided an update on progress with this action.</p> <p>Revised target date: 31st March 2022</p>
Interim Team Leader MID Investigation	I	<p>The service should conduct a review of the interims currently in post and calculate the mark-up currently being paid for each interim in excess of the full costs of the substantive post being covered. This should</p>	31/01/2022	<p>The service has not provided an update on progress with this action.</p>

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		then be reviewed and challenged by the Executive Director of Place & Economy, Head of Procurement and Chief Finance Officer.		Revised target date: 31 st March 2022
Interim Team Leader MID Investigation	I	The current interim arrangements in the MID service should be reviewed and amended if necessary to ensure that interim staff may not be the sole approvers for the appointment of other interim staff, and that interims may not approach their own employing agency to supply candidates for interim, agency worker or consultancy positions nor interact with their own employing agency on behalf of Cambridgeshire County Council in any other capacity.	31/01/2022	The service has stated that this is complete but no evidence has yet been provided to Internal Audit to verify this. Revised target date: 31 st March 2022

Summary of Outstanding Recommendations – over 3 months

(Recommendations due as 18.2.2022).

Audit	Risk level	Summary of Recommendation	Target Date	Status
feeder systems	I	<p>The Head of Service should liaise with IT to explore whether the system can be modified to:</p> <ul style="list-style-type: none"> allow for estimated placement end dates to be implemented. This could be specific to each placement or a blanket approach where every placement has an end date set at some point in the future (for example, 3 months). Provide notifications that a placement is nearing its end date and require an in-system review and confirmation of a new end date if the placement is ongoing. In addition to the above points, set end dates against 	30/09/21	<p>The complexity of this has been increased now that the service is closely aligned to PCC - any changes need to happen across both councils.</p> <p>The service is liaising with IT re the functionality of the system to ascertain what functionality changes might be practical and achievable - but the service needs to undertake a data cleansing and reporting improvement project first and this needs to align with other IT Service priorities. There is an interim appointment planned to</p>

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		<p>looked after children and young people. These end dates should be set at the 16th or 18th birthday depending on the relevant car type and legal status. As an interim measure, the tracker spreadsheets should be expanded to cover external placements as well as in house cases.</p>		<p>expediate the data cleansing and reporting work. it has been established already that the system can be configured to provide an alert 3 months in advance of a YP turning 18 - this will be implemented once the other work above has been completed.</p> <p>Revised target date: 30th April 2022</p>
DR 20/21	I	<p>Detailed best practice procedures should be developed, communicated, and embedded to govern effective debt recovery activity across all three clients. These best practice procedures should be continually assessed to ensure they are proportionate, efficient, and effective. The procedures should be documented and cover:</p> <ul style="list-style-type: none"> • Recovery activities and associated timescales (including timescales for DCA to recover debts and timescales for sending back to the client if debts are not recovered) • Guidance on how to undertake recovery activities • How activity should be evidenced and recorded to maintain complete and consistent case notes • All recovery strategies and guidance on decision making, specifically on criteria for unrecoverable debt • Procedures in relation to dealing with services over disputed debt/debt managed outside of the debt teams • Write off processes • How debts are allocated to Recovery Officers and how these should be prioritised • How ERP Gold workflows and functionality will be best utilised • Use of complaint codes • Deceased cases recovery processes 	30/09/21	<p>This has been delayed due to covid/and other priorities. The Service has developed a Service Improvement Plan which is continually being updated. This includes introducing and embedding a new portfolio process. The introduction of new documented best practice procedures will be developed and finalised in line with the implementation of processes in the Service Improvement Plan and once the portfolio process has been embedded.</p> <p>A revised Income Policy including short edition have been sent to S151 for review by the 31/01/2022. Time will be needed for revisions after review.</p> <p>Revised target date: 1st April 2022</p> <p>It should be noted that the 21/22 Debt Recovery audit is underway.</p>

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DR 20/21	I	<p>Aged Debt Review: An exercise should be undertaken to review all debt over 12 months old. The aims of this exercise should be to halt rising aged debt levels and reducing existing aged debt. The review should include:</p> <ul style="list-style-type: none"> • An examination of causal factors behind aged debts • Identifying process amendments to address any causal factors identified • An examination of each customers aged debt to determine: • Whether action from the service who raised the invoice is required • What recovery activity should be undertaken • Whether the debt is considered unrecoverable and should be written off. 	30/06/21	<p>The Debt Service has developed a Draft Improvement Plan which will be continually updated to ensure priorities are recognised and delivered. This will involve changes to service processes and will require gradual and evolving work over time.</p> <p>In line with this approach, the points in the recommendation are primarily being addressed by the implementation of new BAU processes. However, the Head of Service has confirmed that they have now also commenced a review of debts over 12 months old to establish the next steps in relation to each customer. A bid for additional resources is currently being prepared to assist with this.</p> <p>Aged debt reports are now reviewed on a regular basis as part of BAU. These reports are provided to budget holders so they can consider potential unrecoverable debts for write off approval, and take action where debts are in dispute. Write off approvals/processing is now done through ERP workflow processes to ensure review and authorisation is directed to the appropriate budget holder.</p> <p>Service Review meetings have been implemented with services, including Adult Social Care. Meetings include the sharing of granular data and categorising debt by complaint code, age, and service, to enable targeted communication and actions.</p> <p>The sharing of the data is allowing closer working with Finance Business Partners, who in turn are working with Budget Holders to support debt recovery and any further action required.</p> <p>Debt improvement groups have been</p>

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				<p>implemented to work with services, including ASC, to establish debt principles for recovery, and Debt Portfolios have been implemented and assigned to recovery officers to support a more focussed, structured, and targeted approach to active debt recovery.</p> <p>In addition, the Head of Service has confirmed she will be reporting directly to Committee on a regular basis, providing updates on service improvement and activity.</p> <p>Revised target date: 31st March 2022</p> <p>It should be noted that the 21/22 Debt Recovery audit is underway.</p>
DR 20/21	I	<p>CCG Debt: The Debt Service should meet with Corporate Finance to agree a target date for when the CCG account will be reconciled and hold regular meetings to monitor progress. It is important that this account is reconciled as a matter of priority so that debt recovery is not adversely impacted by this issue.</p>	30/06/21	<p>CCG is now discussed in the monthly Service Review meetings that have been implemented. A reconciliation of the CCG debt will become part of standard BAU processes.</p> <p>CCG accounts have been streamlined and Finance are liaising with budget holders to ascertain any potential billing issues that may be impacting this area. High level discussions are ongoing between Finance, including the S151 Officer, and CCG on this matter and work is being undertaken to reach a settlement for previous years debt balances. Further dialogue with Finance to take place so that this requirement can be closed by target date.</p> <p>Revised target date: 31st March 2022</p> <p>It should be noted that the 21/22 Debt Recovery</p>

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				audit is underway.
DR 20/21	I	<p>CCG Debt: The Debt Service should arrange a review of the CCG account (with particular regard for invoicing/payment processes) in conjunction with Corporate Finance and the Income Processing Team to establish the root causes of the problem/s that have led to the current position of the CCG account and put measures in place to ensure this does not happen in the future.</p>	30/06/21	<p>CCG is now discussed in the monthly Service Review meetings. Some of the original Debt problem stemmed from the implementation of ERP where payments were allocated on an oldest first approach. This has particularly caused issues on the CCG accounts due to the sheer volume of invoicing, and part payments made by the CCG.</p> <p>A new CCG Account has been set-up to help address the problem going forward.</p> <p>Corporate finance and The Adults Finance Team are working with the NHS to solve issues with way the NHS's third party provider reference remittance advice notes and processes have been put in place which should improve the application of payments to invoices.</p> <p>Further dialogue with Finance to take place so that this requirement can be closed by target date.</p> <p>Revised target date: 31st March 2022</p> <p>It should be noted that the 21/22 Debt Recovery audit is underway.</p>
DR 20/21	I	<p>KPIs and targets: KPIs and targets for debt recovery should be introduced. High level targets should be agreed with clients at a senior level, and KPIs and performance measures should be introduced within debt teams for DR Officers.</p>	30/06/21	<p>Debt Portfolios have been introduced for staff which allow for work load monitoring to take place. This change means that introducing individual targets at this stage could mean they are unrealistic so it has been decided to review performance data once the new portfolio process has been embedded so that targets to drive team</p>

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				<p>and individual performance can be based on BAU data.</p> <p>Discussions are ongoing with Lead Authority Board members as to the agreement of the new KPIS.</p> <p>Revised target date: 30th April 2022</p> <p>It should be noted that the 21/22 Debt Recovery audit is underway.</p>
AR 20/21	I	<p>"Contracts or other documented agreements such as service level agreement should be agreed between the lead authority and its clients to govern the delivery of the service.</p> <p>This would be best addressed as part of the wider governance change process currently taking place, resultant from the change in delivery models for shared services, the repatriation of services, and the future of NCC.</p> <p>We have not made this recommendation in respect of Accounts Receivable provision at MKC as the service has recently been repatriated and is now an in-house service. Therefore, there is no provider/client relationship requiring documented agreements.</p>	30/09/21	<p>Whilst the Finance Ops draft SLA document is completed and signed off by the CCC 151 Officer, the Lead Authority Board review will not be completed until all draft SLA are completed. Finance Ops are not able to influence timescales but it is assumed revised KPIS will go live in April 2022</p> <p>Revised target date: 30th April 2022</p> <p>It should be noted that the 21/22 AR audit is underway.</p>
AR 20/21	I	<p>Unapplied items on customer accounts, including outcomes of reviews, should be included in the new monthly reporting regime recommended above.</p>	30/09/21	<p>Unapplied income is recorded on the Income Allocation performance and is also discussed in Service Review meetings as an agenda item.</p> <p>We provide comparison data to outline the trend in unapplied accounts.</p> <p>Reporting on unapplied items will be further developed to mirror the points made in recommendation 3 of this report so that detail of the frequency of unapplied item reviews and the</p>

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				<p>timeliness of payment application each month</p> <p>Revised target date: 31st March 2022</p> <p>It should be noted that the 21/22 AR audit is underway.</p>
AR 20/21	I	<p>Reports from ERP confirming the value and volume of sales orders created via manual uploads should be retained to support clear audit trails and to support any reviews or investigations pertaining to sales orders created via manual upload files.</p>	30/09/21	<p>We will liaise with the Business Systems Team to ensure that the relevant confirmation reports are saved at the point uploads are completed.</p> <p>Further discussions required with Business Systems, however there is a change freeze until Jan 2022, so may be delayed until Feb 2022</p> <p>Revised target date: 1st April 2022</p> <p>It should be noted that the 21/22 AR audit is underway.</p>
Soham Library Preschool Investigation	I	<p>Consideration should be given to the accounting treatment for any Less Than Best lease arrangements (including rent holidays) with the 'cost' of any subsidy being recognised as a nominal cost to a service's accounts to reflect the community benefit invested in these arrangements.</p>	31/10/21	<p>The Sector Development and Funding Manager confirmed that this action has been delayed due to work pressures and the challenges of Covid-19, but that the next step will be to raise this action with colleagues in Finance and the Director of Education to discuss how this could be agreed and implemented.</p> <p>Revised target date: 31st March 2022</p>
Soham Library Preschool Investigation	I	<p>Colleagues in Education Capital, Place Planning and Property should develop a process to ensure that where space is leased to providers outside the Less Than Best process, basic financial due diligence is undertaken to confirm the provider's viability, and in any instances where there are known concerns regarding a provider's viability, a full financial health check should be undertaken.</p>	31/10/21	<p>The Strategic Place Planning Manager confirmed that this is being taken forward as part of the work to develop a policy for tendering when space is leased to EY providers, which will be taken to CYP Committee in March 2022.</p> <p>Revised target date: 31st March 2022</p>

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Fostering Contract Management	I	<p>Double paying for home-to-school transport: Establish a suitable fee reduction to ensure travel costs are not paid for twice and publish this clearly as part of fee negotiation guidance. Before negotiations for a contract start, it should be fully established whether the child is eligible under the home to-school transport assistance policy and the fee reduction should be agreed accordingly. Guidance should be updated to state that every contract should include a note re: how Home to School transport and transport to contacts is funded, and that this should also be noted on the placement plan.</p>	01/10/19	<p>The process for the Access to Resources Team to request discounts / negotiated fees for provisions where Home to School Transport is provided is embedded into the team processes. It is noted however that at present there is no formal process recorded (that is to say, the team have a procedure they undertake, but this is not a documented procedure).</p> <p>Commissioning are in the process of formalising the procedure and seeking ratification for it from senior managers; this process may take up to three months. As outlined previously, Access to Resources are not able to apply a 'blanket approach' to home to school transport – there are situations where a carer travels a significant distance for contact or where children attend school in two different directions, where it would not be appropriate to request a discount for transport, but this is considered on a case by case basis; the process will reflect this.</p> <p>Revised target date: 30th April 2022</p>
Fostering Contract Management	I	<p>No control process to identify errors in in-house payments: Create a payment policy document that clearly sets out the different scenarios that occur and how they are paid for, such as: respite breaks, children going to university, level 6 carers with a staying put placement etc. Include details about IFA carers transferring to in-house, and the fee agreements relating to children already in place.</p>	01/07/19	<p>Update from Assistant Director, Children's Services: Payments to Foster Carers are managed through the Corporate Parenting Finance Team who manage all payments due to Foster Carers in relation to Respite, children university payments and Level 6 payments. Robust systems and processes are in place that manage these payments well to carers and mitigates against overpayment and underpayments to carers. This equally ensures that payments are made to Foster Carers promptly. No new care arrangements are made at</p>

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				<p>Level 6 as this level no longer applies. Foster Carer consultation has taken place although delay has been built in due to the alignment of Foster Care payments across PCC and CCC in some areas which are being resolved. Upon resolution which is expected early March, new Handbook and Policy will be launched and completed by end of March 2022.</p> <p>Revised target date: 31st March 2022.</p>
18/19 Ely Bypass Review	I	<p>Limits on Delegated Authority: Consideration should be given to whether the Constitution should be adapted to incorporate limits to delegating authority away from Committees, particularly when there are significant financial implications.</p>	31/10/19	<p>This recommendation is now being taken forward by the Service and the Monitoring Officer.</p> <p>Revised target date: TBC</p>
Accounts Payable 19/20	I	<p>Supplier Amendment: A review of supplier classification and set up in ERP Gold should be undertaken with the desired outcome to ensure that only individuals such as care customers are classified as non-commercial suppliers in the system.</p>	31/12/20	<p>Progress on this action has been delayed due to by the impact of the pandemic/priority work on embedding systems at the new Northamptonshire LAs, including supplier data migration work which has had a significant impact on the Supplier Maintenance Teams resources.</p> <p>Work on this is now progressing, linked to other changes in ERP to further strengthen the supplier amendment process. This has increased the complexity of the build and is dependent on a change freeze in ERP Gold being lifted - this has been delayed, which in terms impacts any development. This will in term push back any testing and review of data. A live 'cut' of data is required, and this would not be refreshed until the change freeze is taken off. , and also</p> <p>Revised target date: 31st May 2022</p>

Audit	Risk level	Summary of Recommendation	Target Date	Status
				It should be noted that the 21/22 AP audit is underway.
Accounts Receivable 19/20	I	<p>Income allocation is not monitored with data and performance against targets regularly reported: Reporting should be amended to provide information to management, including data on KPIs, to allow for effective monitoring in key areas relevant to performance. This should be provided on a monthly basis and include:</p> <ul style="list-style-type: none"> • New suspense items cleared - value and volume • New suspense items cleared in that month - value and volume (a KPI associated with this would be better than 3 days clearance) • Total value and volume cleared each month • Volume & value (and percentage) of aged suspense items relating to each previous month) • Performance against agreed KPIs • This will help provide context to performance and help drive performance in a way that current reporting cannot. <p>Last year it was recommended that any aged items in suspense should be allocated to a fortuitous income code once all proportionate investigations had been unable to allocate the payment. This is progressing but has not yet been fully implemented and embedded across all three clients yet. Once implemented, data on aged items allocated to fortuitous income should be included in reporting.</p>	31/01/21	<p>The implementation of this recommendation has been delayed due to the impact of the pandemic/the LGSS review and transition to the lead authority mode. In addition, the service was prioritising the future Northamptonshire project work.</p> <p>Further discussions are required with Finance Business Partners regarding the introduction of a fortuitous income code.</p> <p>Income suspense is reported on a monthly basis to Finance Business Partners with a RAG status and suspense items broken down into age profile. Current reporting has been enhanced and developed to include the bullet points in the recommendation (with the exception of data on items relating to each previous month) so that reporting provides detail of the timeliness of suspense account clearance each month.</p> <p>Enhanced reporting has been produced with more detailed age profiles on unallocated income. Further reports will be required for volumes cleared, but a change freeze has been put in place until mid-January 2022, which may delay system reports. Suggest move to end of Feb 2022 to ensure final report is robust.</p> <p>Revised target date: 1st April 2022</p> <p>It should be noted that the 21/22 AR audit is</p>

Audit	Risk level	Summary of Recommendation	Target Date	Status
				underway.
Key Policies and Procedures	I	<p>Policy Framework: A policy framework document should be drafted which includes:</p> <ul style="list-style-type: none"> • A definitive list of CCC's key policies • links to each policy or where to find them • The update schedules for each • Whether any particular legislation must be taken into account when updating • Whether legal advice is needed on updating (to prevent misinterpretation of legislation) • Who is responsible for updating each policy • Who needs to approve changes to the policy (e.g. JMT or service committees) • Templates and Guidelines for the creation of new policies (e.g. is an Equalities impact assessment needed)" 	30/04/21	<p>The Head of Policy, Design & Delivery has advised that the development of this policy framework need to align with ongoing work with JMT and Members to develop the Council's Strategic Priorities. This will be approved by Members as part of our Business Plan, therefore, there will be a delay in bringing this to JMT until that has taken place at February Full Council.</p> <p>Revised target date 31st March 2022</p>
Complaints	I	<p>Complaints Policy and Guidance: The review highlighted that the Council was operating without either a Corporate Complaints Policy or detailed guidance on local operating procedures. Instead, a corporate complaints leaflet with minimal details was in place.</p> <p>There was no consistent process in place for dealing with complaints across the Council. Instead, inconsistent local processes were in place in different directorates and services.</p> <p>These issues have been identified by the Council and plans are in place to introduce a Corporate Feedback Policy and implement a digital complaints solution across the Council to replace the various spreadsheet based local processes.</p>	31/03/20	<p>The policy and guidance are now in place. However, to assist with the implementation of this policy the service planned to implement a digital complaints management solution. Progress with this system was impacted by pressure on the LGSS Digital team through the height of the pandemic, when work had to be re-prioritised to support our COVID response, and the re-patriation of staff from LGSS to the various partner authorities in, and by the backlog of digital work, particularly the creation of on-line forms, which again had to be carefully prioritised. The system has now been developed following testing of the digital complaints system there is further development work to do before it is implemented by council services. The 'go live' date is expected</p>

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				<p>to be by the end of March.</p> <p>Revised target date: 31st March 2022</p>
Complaints	I	<p>Complaints Monitoring: The current complaints processes do not include any corporate monitoring or reporting mechanisms. Without these it is difficult to assess whether complaints are being acknowledged investigated, escalated, or responded to in line with procedures and timescales. It is also difficult to assess the number, nature and type of complaints received by the Council. This is important to support the identification of thematic issues and drive service improvement.</p> <p>The introduction of the corporate Feedback Policy and the new digital complaints solution provides a timely opportunity to introduce monitoring and reporting arrangements.</p>	01/10/20	<p>Reporting is planned to commence once the digital complaints solution has been implemented and new processes have been embedded (see above). More data will need to go through the system to ensure it is robust and embedded so a revision to the target date for reporting to. The end of May would allow for sufficient data with time for analysis and reporting.</p> <p>Revised Target Date: 31st May 2022</p>
This Land	I	<p>Governance arrangements: A formal document is produced and presented to C&IC (as Shareholder) containing governance arrangements of:</p> <ul style="list-style-type: none"> • Reporting to Shareholder; • Corporate performance indicators for delivery against the benefits identified; • Business plan; • Financing the company; • Reserved matters; • Risk, Audit, and internal control <p>This could be a development of the drafted Memorandum of Understanding or a separate document which should be discussed and agreed by the committee, with changes made if necessary. Implementation of this recommendation would substantially increase the audit opinion.</p>	01/06/21	<p>The Council is taking forward appointment of an external legal advisor to progress these points. Based on their advice, we will implement an updated shareholder agreement/memorandum of understanding to cover these points.</p> <p>Target date: 30th April 2022</p>

Audit	Risk level	Summary of Recommendation	Target Date	Status
This Land	I	<p>A contract to support the construction/development and bridging loans should be established:</p> <p>A contract to support the construction/development and bridging loans should be established, this should capture:</p> <ul style="list-style-type: none"> • CCC responsible officer/team for managing the arrangements; • What CCC staff should be consulted when This Land purchase 3rd party developments and formalise existing arrangements for purchases from the Council; • Operational performance indicators are identified for the following areas: <ul style="list-style-type: none"> - Delivery of individual developments to include time, quality, and cost; - Progress reports (as identified in D&C Loan Facility Agreement); - Health and safety; - Any other suitable areas consistent with the Loan Facility Agreements. • Remedial timescales and actions; • Monitoring of overall delivery or developments. 	01/07/21	<p>Extensive loan documentation is in place regarding the construction, development and bridging loans, which covers respective responsibilities, obligations and monitoring.</p> <p>We will also ask the appointed legal advisor to comment on any areas for strengthening or streamlining across the loan documentation.</p> <p>Target date: 30th April 2022</p>
AP 20/21	I	<p>Supplier Review:</p> <p>A review of Virgin Media Ltd suppliers in ERP gold should be undertaken with the aim of reducing the number of suppliers for that company and ensuring that the instances where Virgin Media Ltd is set up for non-commercial payments are either deleted or disabled.</p>	30/04/21	<p>A Duplicate Suppliers report is now available in ERP to identify suppliers with duplicate payment sites. In addition to the BAU processes above, an exercise will be undertaken specifically to review the Virgin Media Ltd suppliers but this has been delayed. An extension is required, due to the additional workload from Future Northants, alongside some challenges in recruiting which are being discussed. This is reliant on experienced resources to review the data and take appropriate action.</p> <p>Revised target date: 31st March 2022</p> <p>It should be noted that the 21/22 AP audit is</p>

Audit	Risk level	Summary of Recommendation	Target Date	Status
				underway.
AP 20/21	I	<p>Supplier Review: A review of suppliers in ERP should be undertaken to identify any further instances where the same company is set up as both a commercial and non-commercial supplier. Each case should be reviewed to establish if the existence as both supplier types is appropriate and if not if should be determined which supplier instances should be deleted or disabled.</p>	30/06/21	<p>To mitigate this risk the New Supplier Request form advises the user to check that a supplier record does not exist in ERP and the Suppliers team is required to complete further checks to prevent duplicate supplier records being set up in ERP.</p> <p>A Duplicate Suppliers report is now available in ERP to identify suppliers with duplicate payment sites and this will be used to undertake an exercise to identify and review any existing suppliers that are set up as both commercial and non-commercial types.</p> <p>An extension is required, due to the additional workload from Future Northants, alongside some challenges in recruiting which are being discussed. This is reliant on experienced resources to review the data and take appropriate action. This is a significant piece of work that requires considerable resource to review supplier databases.</p> <p>Revised target date: 31st March 2022</p> <p>It should be noted that the 21/22 AP audit is underway.</p>
DSG - High Needs Block Demand Management	I	<p>Backlog recovery plan: A formal backlog recovery plan needs to be written to address the current backlog. The planning should include:</p> <ul style="list-style-type: none"> • Writing a work plan to determine the next steps to be undertaken. • Agreeing performance targets on the basis of number of 	01/08/21	Work on this action is underway and a copy of the current draft plan has been shared with Internal Audit. The service noted this has been delayed due to a high level of sickness within the team.

Audit	Risk level	Summary of Recommendation	Target Date	Status
		<p>cases that should be cleared per month, and how performance will be reported.</p> <ul style="list-style-type: none"> The service should identify an agreed prioritisation of cases. Internal Audit would recommend considering prioritising completion on annual reviews for: <ul style="list-style-type: none"> - High value placements - Any cases where there are concerns over the current provision - For individuals with personal budgets - Schools that are requesting additional funding 		Revised target date: 28 th February 2022
Capital Programme Governance Review	I	There are 27 recommendations in the Capital Programme Governance Review report that became due for implementation on 30 June 2021.	30/06/21	<p>Work to establish progress with these recommendations is being progressed as a separate exercise by the Service.</p> <p>As agreed with the Chair of the Audit & Accounts Committee, a further progress report will be provided by the Service to the Audit & Accounts Committee's May 2022 meeting.</p> <p>This progress report will summarise the extent to which the suite of recommendations have been implemented and are routinely complied with.</p> <p>Revised target date: May 2022 A&A Committee</p>