

ANNEX B *Summary of Outstanding Recommendations*

(Recommendation status as at 28.02.2024).

Audit	Risk level	Summary of Recommendation	Target Date	Status
<i>Essential Recommendations overdue</i>				
There are no 'essential' recommendations overdue.				
<i>High Recommendations overdue - over 12 months</i>				
There are no 'high' recommendations overdue by over 12 months.				
<i>Medium Recommendations overdue - over 12 months</i>				
Accounts Receivable Income 21/22	M	<p>A policy should be developed to govern how credit only customer accounts should be treated and managed. The policy should include at what point in time a credit only account should be considered as aged. For example, an aged account could be defined as one that has not had any invoices raised for 6 months. The policy should include a check to ensure that a credit only account is not due to failure on behalf of the Council to raise an invoice prior to any further action being taken.</p> <p>Once this policy has been developed, exception reporting should be developed to identify aged credit only accounts so that action can be determined and taken in line with the policy.</p> <p>Data on credit only accounts should be incorporated into the current reporting regime and in conjunction</p>	31/12/2022	<p>The Service has confirmed that Income Processing have started to refund credit-only accounts; 86 customer accounts have been cleared totalling £149,525.63</p> <p>To be able to move credit-only balances to a code where a refund is not required, they are awaiting an update to their Journal template, which was not be possible until the ERP Change Freeze ended - this is now with Business Systems to update. Once updated, both routes of the Credit Only Account policy can be implemented. Currently only the refund element is live.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • December 2023 - 31 January 2024

		<p>with unapplied items reporting (recommended above) and should include:</p> <ul style="list-style-type: none"> • The number of credit only accounts • The value of transactions on credit only accounts • The volume of transactions on credit only accounts • Narrative on any issues and action taken in relation to clearing transactions from credit only accounts. 		
Accounts Receivable Income 21/22	M	<p>Documented procedures should be created to govern the future ongoing use of the fortuitous income codes. These procedures should include clear criteria that should be met prior to a suspense item being moved to an income code.</p> <p>These procedures should also cover the process of moving transactions from customer accounts to a fortuitous income code. Once developed, the procedures should be agreed with the S151 officers.</p>	31/12/2022	<p>The Service has confirmed that a CCC process document has been agreed and Finance codes provided, that operations have commenced and as such the recommendation is implemented. Internal Audit has requested evidence for review before closure is confirmed.</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • December 2023 - 31 January 2024
DSG - High Needs Block Demand Management	M	<p>The service has indicated that there are already plans to review and update the Personal Budget policy. The service should ensure as part of this update that guidance is clear that where any provision is to be secured by a Personal Budget, Section J of the Education Health and Care Plan should include: details of how the Personal Budget will support particular outcomes; the specific provision it will be used for, including any flexibility in its usage; and the arrangements for any direct payments for education, health and social care.</p>	01/04/2022	<p>The owner of this action has very recently changed due to there being a vacancy in the service – this recommendation has now been picked up by the Head of Special Education Needs & Disability Complex Cases:</p> <p>The service has confirmed that there is now a new Personal Budgets Policy which has been uploaded to the Local Offer Special Education Needs & Disability Information Hub. The service is making amendments to EHCPs with personal budgets that have not been completed correctly, but due to the legal ramifications, it may take about a year to write-out the incorrect funding. Internal audit will meet with the service to consider whether the policy amendments satisfy the recommendation when the current Ofsted inspection has concluded.</p>

				<p>Revised target date: 31 January 2025</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 - TBC • December 2023 – TBC • September 2023 – 30 September 2023
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>A new training package has been developed on the EHCP 20 week process and AR process, which will soon be delivered to schools.</p> <p>Revised target date: 31 July 2024.</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • September 2023 – 31 January 2025.
General Ledger 20/21	M	Urgent action is taken in conjunction with the Payroll and HR Transactions Manager to address the weaknesses in the quality and accuracy of payroll control accounts.	30/09/2021	<p>This action continues to be progressed by the Payroll Team in liaison with Corporate Finance. Aged items are being cleared and there is an action plan in place to address specific issues. The Strategic Finance Manager confirmed that system changes have been implemented that have resolved the root cause issue in relation to two control accounts. Latest analysis shows a significant reduction in aged items. Work is still ongoing.</p> <p>Revised target date: While progress has been made, Finance Colleagues have confirmed it will take some time to clear the remaining historic transactions. Internal Audit are undertaking a payroll audit to be completed in Q4. This includes a review of control account reconciliations and clearance of unreconciled items.</p>

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>There are a number of areas where procedures and governance are being challenged and amended. The team held a session in February that resulted in a number of suggested actions and the insurance management team is holding weekly sessions to progress. This will result in manuals and procedures being changed. The intention is to develop or refresh procedures for all elements of the service at the conclusion of these challenge sessions, with a target date for the end of April ready for the new Head of Insurance to review.</p> <p>Revised target date: 30 April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • 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>This action has been delayed to allow the incoming permanent Head of Insurance to consider. The new Head of Insurance commences at the end of April. The draft has been completed and has been reviewed and commented upon by the S151 Officer. The strategy will then need to go to Lead Authority Board for approval, as the document will support all councils the Insurance Service supports.</p> <p>Revised target date: 30 April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 – 31 March 2024 • December 2023 - 31 January 2024 • September 2023 - 1 December 2023

Key Policies and Procedures	M	The Partnership Governance Advice and Guidance to be allocated an owner, reviewed depending on the last review date and published on Camweb.	30/11/2022	<p>The Partnership Governance & Advice document was reviewed at CLT on 19/02/2024 following engagement on the initial draft with a range of internal stakeholders. A final draft will now be produced and taken back to CLT for sign-off in March.</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> December 2023 - 31 January 2024
Overall Schools Report	M	The School Finance Team should amend existing CCC regulations for schools to clearly specify areas where schools need to formulate their own internal policies in addition to the CCC regulations for schools. These include a Scheme of Financial Delegation and the other policy areas listed in Annex A to this report.	30/09/2022	<p>Draft updated consolidated guidance has shared with Internal Audit and Senior Managers, and Internal Audit colleagues have returned the draft with comments. Subject to final sign off, new consolidated guidance is expected to be published by end of the financial year.</p> <p>The new consolidated guidance will be used to implement all of these recommendations with new sections of the guidance including these controls.</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> January 2024 - TBC December 2023 – TBC September 2023 - 31 October 2023
Overall Schools Report	M	<p>Where CCC regulations for schools allow for varying proportionality of controls such as separation of duties, the Schools Finance Team should consider clarifying in what situations it is acceptable to deviate from best practice, and to what degree. This could include setting a financial threshold above which schools must be able to evidence separation of duties in purchasing.</p> <p>It also be made clearer in the regulations what constitutes sufficient separation of duties at different stages of the purchasing process. For example, can the</p>	30/09/2022	<p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> January 2024 - TBC December 2023 – TBC September 2023 - 31 October 2023

		same person approve a purchase order and then raise it on the system (such as the Headteacher)		
Overall Schools Report	M	School Finance Team should amend CCC regulations for schools to state that the Payroll Costing Report and Previous Pay Comparison Report should be used to identify all variances and illustrate the full cost of the payroll to be signed off. If these two reports are used, the Payroll Validation Reports and EPM Variance reports are not necessary and schools are able to conduct more detailed scrutiny of their payroll.	30/09/2022	
Overall Schools Report	M	School Finance Team should consider amending CCC regulations for schools to include a requirement that a second officer must authorise individual payroll amendments. This would require schools to apply separation of duties in all individual payroll amendments, which if not demonstrated increases the risk of payroll fraud.	30/09/2022	
<i>High Recommendations overdue - over 3 months</i>				
Healthy Child Programme	H	Once a detailed Pricing Schedule has been developed for the contract, the Public Health team should implement quarterly open-book monitoring against the pricing schedule. This should include a detailed breakdown of actual costs incurred by the providers, with this information being reviewed and challenged by the Authority. The service should also ensure the year-end reconciliation of reported costs to actuals takes place in line with the Section 75 Agreement document.	30/06/2023	<p>The Director of Public Health has confirmed that these actions are on track and will be completed by the revised target date, pending the rollout of new open-book contract management training. The Service is working with the Head of Diligence Best Value and the Commercial Team to develop in-house training for staff to enable them to undertake streamlined open book accounting for commissioned services.</p> <p>Revised target date: 30th April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • December 2023 – 30 April 2024 • September 2023 – TBC

Integrated Drugs and Alcohol Treatment System Contract	H	<p>Public Health should alter financial monitoring so that, for budget variances as uncovered in the review of SMS reporting within quarterly contract monitoring meetings, are reconciled to prime evidence, as allowed by clauses 34.1 and 34.2 of the contract. This represents a shift to more open book financial reporting.</p> <p>To assist with this Public Health should utilise the detailed pricing schedule which includes a detailed list of allowable costs against each pricing element. This pricing schedule can be the basis for challenge in contract monitoring meetings allowing for efficient detection of budget variances. It will also allow the council to distinguish costs that should be absorbed by CGL.</p> <p>If the Service considers this unfeasible, they should consult with the Head of Diligence and Best Value for advice and guidance on how to implement a more open book financial reporting approach.</p>	31/03/2023	<p>The Director of Public Health has confirmed that these actions are on track and will be completed by the revised target date, pending the rollout of new open-book contract management training. The Service is working with the Head of Diligence Best Value and the Commercial Team to develop in house training for staff to enable them to undertake streamlined open book accounting for commissioned services.</p> <p>Revised target date: 30th April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • December 2023 - 30 April 2024 • September 2023 - TBC
Fire Risk Assessments	H	<p>The Property Compliance Team, Estates and Facilities Management should ensure that a review is undertaken to identify a definitive list of all properties for which the Council is required to undertake FRA's. If any such properties identified have not had an FRA in the last three years, the Property Compliance Team Manager should ensure that a FRA is undertaken as a matter of priority.</p>	31/03/2023	<p>The service has confirmed this action has not been implemented. The Service Director, Property, has confirmed that Property are aware of the outstanding action and are prioritising completion of this action by the end of March.</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • September 2023 - 31 March 2024
Direct Payments Consolidated Report	H	<p>Internal Audit has consulted with staff in social care, Finance and Debt Recovery and drafted a proposed Direct Payments Fraud and Misuse Policy, attached as Appendix A. The Executive Director of People Services and the Service Director of Finance & Procurement</p>	30/04/2023	<p>The action owner provided a revised target date but no update or further detail on progress.</p> <p>Revised target date: 31 March 2024</p>

		<p>should review this policy, make any amendments, and adopt the policy on behalf of the Council.</p> <p>Once the policy is adopted, it should be communicated to staff in social care and finance, alongside an awareness-raising exercise through the Council's internal corporate communication channels.</p>		<p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> December 2023 - 1 February 2024 September 2023 - 31 October 2023
Government Procurement cards (GPC)	H	<p>Clear guidance to schools on GPC use should be developed. This should include clear guidelines regarding prohibited categories of expenditure and requirements to review and approve spend. This could be the same as the CCC standard GPC guidance document, or a separate document if it is believed this is required to suit school's needs. Once agreed, a copy should be circulated to all maintained schools and should be shared when schools apply for new GPC or to change a cardholder/approver</p>	01/08/2023	<p>The service has confirmed the GPC Team are working on developing guidance for schools regarding the use of school GPC cards. This will be produced in line with the overarching Council user guide.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> January 2024 - 31 March 2024 December 2023 – 31 December 2023 September 2023 - 30 September 2023
Transparency Code	H	<p>An Information Management Strategy (or equivalent) should be produced to establish how information should be produced and published.</p> <p>It should include:</p> <ul style="list-style-type: none"> A clear process for key officers to check that all required datasets are published correctly and on time ensuring compliance that the information is published quarterly and annually. A timetable for key officers to get in touch with service contacts who own the datasets, to remind them that publication is due in advance of deadlines. Guidance for ensuring if any delayed or absent publication is identified that it is discussed to find out the reasons for this with the officers involved and to 	30/06/2023	<p>Internal Audit has seen a copy of the draft Freedom Of Information Publication Scheme & Local Government Transparency Code Policy.</p> <p>The policies have been reviewed but need to go to the new Information Management Board (IMB) for final review and approval, when the Board has been set up.</p> <p>In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in April 2024.</p> <p>Revised target date: 30 April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> January 2024 - 31 March 2024

		<p>establish whether there are ongoing issues with timeliness of publication and to identify the root cause.</p> <ul style="list-style-type: none"> Processes to ensure that personal information is redacted appropriately. 		<ul style="list-style-type: none"> December 2023 - 28 February 2024 September 2023 - 16 January 2024
Transparency Code	H	<p>Key Officers need to be identified in the Council who are responsible for ensuring that the Transparency Code data is published in line with requirements. This should include identifying, in a written document (such as the Information Management Strategy referenced at Recommendation 1):</p> <ul style="list-style-type: none"> The central team (i.e. the Information Governance team) with responsibility for requesting data due for publication; collating the data; ensuring that data accuracy checks have been completed; and publishing the data on the Council's external website. For each individual dataset, identifying which team within the Council is responsible for owning and producing the data and supplying the data to the central team. This should include identifying a named key contact within each team for producing the data. For each dataset, identifying the checks that should be conducted to verify that the information published is accurate and is compliant with the format requirements of the Transparency Code, by the key officers. This can then be followed consistently when officers change to ensure that the process is consistent. 	30/06/2023	<p>Internal Audit has seen a copy of the draft Freedom Of Information Publication Scheme & Local Government Transparency Code Policy.</p> <p>The policies have been reviewed but need to go to the new Information Management Board (IMB) for final review and approval, when the Board has been set up.</p> <p>In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in April 2024.</p> <p>Revised target date: 30 April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> January 2024 - 31 March 2024 December 2023 - 28 February 2024 September 2023 - 16 January 2024
VAT	H	<p>The VAT team should ensure that reconciliations of purchase VAT are undertaken on a monthly basis and include a detailed review of differences highlighted between the General Ledger and the Making Tax Digital report totals.</p>	31/07/2023	<p>Detailed process notes will be incorporated into the VAT procedures. These have been drafted and are with management for review. The service have stated this is now happening in practice, but will need the agreed procedures in place before full sign off of the action.</p> <p>Revised target date: 15 April 2024</p>

		This requirement and detailed process should be incorporated into the VAT procedures recommended at recommendation 1 above.		Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • January 2024 - TBC • December 2023 - TBC • September - 30 September 2023
VAT	H	<p>The VAT team should establish and document a procedure to ensure the HMRC regulations on the Partial Exemption rule to local authorities are complied with. This should include regular monitoring to provide in year assurance or to identify where it is likely that the partial exemption limit may be exceeded. This would also support timely completion of the full year calculation as potential issues will have been identified during the year.</p> <p>The VAT team should ensure the procedure requires officers to notify the S151 if it is identified that the partial exemption limit may be breached.</p> <p>The Partial Exemption calculations should be reviewed and reported to the Deputy 151 Officer as a matter of priority.</p>	31/07/2023	<p>The Service have confirmed that partial exemption limit calculations are now included as part of the monthly VAT return process and that results of the calculation are shared with the Head of Finance. This process will be further developed to include a check of suspense accounts.</p> <p>Detailed process will be incorporated into the VAT procedures. These have been drafted and are with management for review.</p> <p>Revised target date: 15 April 2024</p> <p>Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • January 2024 – 28 February 2024 • December 2023 – TBC • September - 30 September 2023 </p>
VAT	H	<p>The VAT team should develop documented procedures to give clear guidance on VAT requirements and processes. These procedures should include and clearly explain:</p> <ul style="list-style-type: none"> • Roles and responsibilities of officers • VAT reporting requirements • The detailed steps to be undertaken using the monthly VAT return working spreadsheet • Timescales and deadlines for key tasks • Details of how VAT returns and supporting reconciliations should be undertaken and 	30/09/2023	<p>Procedure notes have been drafted and are with managers for review. Review and approval of these procedures has been delayed, as the relevant managers are focusing on the closedown of the 2022/23 accounts.</p> <p>Revised target date: 15 April 2024</p> <p>Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • January 2024 – 28 February 2024 • December 2023 - TBC </p>

		<p>reviewed/signed off.</p> <p>In developing these procedures the VAT Team should review current processes to determine:</p> <ul style="list-style-type: none"> • the purpose and necessity of the tasks in each of the 25 worksheets, including removal of duplication. • What each VAT report currently run details, is used for, and whether they are all necessary. 		
VAT	H	<p>Corporate Finance should educate the budget managers on the importance of coding VAT to its correct cost centre and make sure that budget managers follow the guidance, re-allocating the associated VAT amount while they re-allocate/journal the net expenditure from the suspense cost centre.</p> <p>Corporate Finance should regularly check the suspense cost centre to ensure the VAT amounts left there won't cause the council to breach 5% PE limits.</p>	30/09/2023	<p>The service is reviewing communication options to target finance admin staff as well as budget managers, and are looking into VAT training and whether funding can be identified for this.</p> <p>The Service has reported that VAT on suspense accounts is regularly reviewed and very rarely is an issue, but monthly VAT adjustment journals will be implemented to clear any such items on a regular basis. They have also confirmed that a new process has been implemented ensuring VAT relating to interim expenditure through OPUS People Solutions is no longer posted to the suspense account – and that this has significantly reduced the value, volume and likelihood of any VAT being posted to suspense accounts.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles :</p> <ul style="list-style-type: none"> • January 2024 – 28 February 2024 • December 2023 – TBC
Fostering Payments (In-House)	H	<p>Any outstanding debts from the prior financial year (1 year old or more) should be shared with the Debt Recovery service for formal debt recovery via the corporate debt policy once service recovery has been</p>	01/09/2023	<p>The new Head of Fostering will meet with finance officers to review debts against the service and ensure they are referred to the debt recovery service.</p>

		<p>exhausted, or debts should be formally written off in line with corporate procedure. Every effort should be made to confirm contact details of carers at every point of contact. Case workers should routinely check contact details are up to date to prevent risk that council cannot pursue debts. Monies owed should be calculated at a full cost recovery basis and noted on the tracker to ensure the council is recovering full cost.</p>		<p>Revised target date: 31st March 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 – 31 January 2024 • December 2023 - TBC
Fostering Payments (In-House)	H	<p>Reconciliations should be expanded to include a tracker for all CCC Young People with a Peterborough City Council (PCC) carer. CCC should be made aware of the amount of weekly expenditure for these payments and reconcile quarterly as the recharge process commences, and before it is finalised. This would reduce the risk that CCC are paying above the actual agreed weekly expenditure for these placements. There is concern, given that we have little detail on CCC young people in PCC care (including the level of the carers they are with) that CCC could be being overcharged by this authority. To help reduce the budget gap going forward, the service could explore the volume of CCC YP in PCC care and compare this to the number of PCC YP in CCC care to consider whether it may be worthwhile</p>	01/10/2023	<p>Internal Audit has not received an update for this reporting cycle. The update below is from the previous reporting cycle. The new Head of Fostering has advised that a full update will be provided on this in time for Audit and Accounts Committee.</p> <p>“The Head of Commissioning confirmed previously that this will form part of discussions through the newly formed Sufficiency Board, and regular discussion with Commissioning Managers and the Head of Service Childrens Commissioning with Procurement Colleagues about the frequency of the reopening of the Dynamic Purchasing System which was recently extended from April 24 to March 26. These discussions are due to take place from April 2024.”</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 - TBC • December 2023 – 31 January 2024
Fostering Payments (External)	H	<p>The service should aim to accelerate timescales for onboarding thus creating a wider scope of providers on the Dynamic Purchasing System to reduce the need for spot placements. Procurement and Commissioning</p>	30/09/2023	<p>The Head of Commissioning confirmed that this will form part of discussions through the newly formed Sufficiency Board, and regular discussion with Commissioning Managers and the Head of Service Childrens</p>

		<p>should review the frequency of the onboarding process and investigate whether the 6-monthly evaluation rounds could be completed on a more frequent basis to increase Dynamic Purchasing System provider base. Periods at which onboarding occurs should be formalised and frequent.</p>		<p>Commissioning with Procurement Colleagues about the frequency of the reopening of the Dynamic Purchasing System, which was recently extended from April 24 to March 26. Quarterly provider forums due are due to take place for all 4 LOTs aligned in the Dynamic Purchasing System from April 24 where we will be encouraging our spot provider market to join the Dynamic Purchasing System and drive / shape market sustainability in Cambridgeshire.</p> <p>The Dynamic Purchasing System is due to reopen in Q1 2024/25 for providers to apply. Sufficiency board ToR's drafted and being reviewed ahead of first meeting taking place. To meet monthly.</p> <p>Revised target date: 30th April 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 - 30th April 2024 • December 2023 – 31 January 2024
<p><i>High Recommendations overdue - under 3 months</i></p>				
Case 125 - Guided Busway Procurement	H	<p>The officer charged with progressing the outstanding land matters on the Busway should complete a formal risk assessment to establish the scope and scale of outstanding land acquisitions on the Busway; progress to date; the extent of current risks associated with each transfer; identify actions to manage and mitigate these risks; and outline a timeline for completion of the</p>	31/01/2024	<p>No update has been received for this reporting cycle. This is the first cycle for which this recommendation has been overdue.</p> <p>Revised target date: TBC</p>

		transfers. This risk assessment and timeline should be formally reported to CLT, and if significant risks are identified then reporting to Committee and recording on Directorate and Corporate Risk Registers should also be considered.		
Case 126 Transport Backlog	H	The service should explore with Pathfinder Legal Services whether they are able to tighten the terms of the Dynamic Purchasing System to dispense with the need for agreement of a separate call off contract as far as possible and have everything covered under the Dynamic Purchasing System terms.	22/01/2024	The service has reported that this is in train and ongoing as part of the Transport Transformation Strategy. Revised target date: TBC
<i>Medium Recommendations overdue - over 3 months</i>				
Overall school audits 22-23	M	In conjunction with Recommendation 1, the Director of Education and/or Schools' Finance Team should write to all schools to explain that whilst schools do not use ERP Gold, they should follow the key purchasing controls of having an order form raised, approved by a separate approver, and a goods receipting process should be undertaken and evidenced before payment.	31/07/2023	Draft updated consolidated guidance has shared with Internal Audit and Senior Managers, and Internal Audit colleagues have returned the draft with comments. Subject to final sign-off, new consolidated guidance is expected to be published by end of the financial year. The new consolidated guidance will be used to implement all of these recommendations with new sections of the guidance including these controls. Revised target date: 31 March 2024 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • January 2024 - TBC • December 2023 – TBC • September 2023 - 31 October 2023
Overall school audits 22-23	M	In conjunction with Recommendation 1, the Director of Education and/or Schools' Finance Team should write to all schools to clarify that PTA and school bank accounts should be kept entirely separate. In conjunction with Recommendation 4 below, this information should be included in consolidated financial guidance for schools	31/07/2023	
Overall school audits 22-23	M	The School Finance Team should consolidate existing CCC regulations for schools into a single document. This should include key controls for making purchases without the use of ERP Gold, which formerly existed in the Financial Regulations for Schools.	31/07/2023	

Overall school audits 22-23	M	The School Finance Team should amend existing CCC regulations for schools to clearly specify areas where schools need to ratify their own internal policies in addition to the CCC regulations for schools.	31/07/2023	
Fire Risk Assessments	M	Once a definitive list has been identified of all council properties requiring FRAs, a column should be added to the corporate portfolio spreadsheet to indicate where an FRA needs to be completed for a property, so the Compliance Team can regularly reconcile against their own FRA compliance spreadsheet to ensure they are carrying out required FRAs. An area of good practice would be to add another column for the rationale if a FRA is not required, as this would prevent the need to duplicate work if staff move on. The live corporate portfolio list should then be made available to all Teams to ensure that they are aware of when new properties are added or when properties are deleted.	31/03/2023	<p>The service has confirmed this action has not been implemented. The Service Director, Property, has confirmed that Property are aware of the outstanding action and are prioritising completion of this action by the end of March.</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> September 2023 - 31 March 2024
Government Procurement cards (GPC)	M	It is recommended that the CCC FAQ document is used as the primary guidance for acceptable use. As an internal document, it can be tailored to be consistent with the policies of CCC. The RBS User Guidance provides a more general guidance, and details of the responsibilities of Cardholders, Approvers and the GPC team. The User Guide, CCC FAQ Document and Travel and Expenses Policy should be consolidated and updated to ensure that guidance on staff subsistence is clear and consistent to all staff, including those in Client Funds and Social teams where exceptions may be permitted.	01/06/2023	<p>The current process has been reviewed, with the goal to transfer all off-system processes onto ERP, to allow workflow approval, audit trails, improved reporting, and automated ERP alert emails. New guidance will be put in place when the new process is implemented.</p> <p>The technical solution is being worked with our Business Systems colleagues; in the interim, guidance is also being reviewed, and we aim to implement in Q1.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> January 2024 - 31 March 2024 December 2023 – 31 December 2023 September 2023 - 30 September 2023

Government Procurement cards (GPC)	M	Conditions and exemptions for spend (usually purchases on behalf of service users) within prohibited categories should be clearly specified in the CCC FAQ document	01/07/2023	<p>This will be completed at the same time that GPC recommendation 2 (above) is complete as they both relate to new GPC guidance.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 – TBC • December 2023 - 31 December 2023 • September 2023 - 30 September 2023
Chartwell Assurance	M	<p>To maximise transparency, it is recommended that a checking mechanism is included within Project Management Office (PMO) gating or within project commissioning working procedures, that requires commissioning officers/project managers to consider whether related party and/or conflict of interest declarations apply to their project and, if they do, document a plan for managing this.</p> <p>Declarations and linked management plans can be reported to and governed by the relevant project boards/groups. This may include the Capital Programme Board and Corporate Leadership Team for larger scale projects.</p>	01/06/2023	<p>The service has confirmed that a process for declarations is now in place but that it has been agreed this action will remain open until the formal adoption of the Projects & Programmes Management Framework (PPMF). This document has recently been subject to an Internal Audit, the outcome of which will be reviewed and amendments made to the PPMF as required. Once completed this will be taken to CLT and the Change Board for sign off.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 – 28 February 2024 • December 2023 - 31 January 2024 • September 2023 - 31 October 2023
Income Processing 22/23	M	The Business Systems Team should ensure that the discrepancy in the CCC ZAR10 control account reconciliation is resolved. Once completed the details of the issue and resolution should be reported to the CCC Head of Finance.	31/07/2023	<p>The service has confirmed they need to carry forward last year's balance to resolve the issues with the ZAR10 problem. The Close Down Accountant needs to confirm the necessary actions with the Business Systems team.</p> <p>Revised target dates from previous reporting cycles:</p>

				<ul style="list-style-type: none"> January 2024 – TBC September 2023 - 31 December 2023
FOI and SARS	M	The Information Governance Team should review all policies and procedures on both Camweb and the Council's external website.	31/07/2023	<p>The policies have been reviewed but need to go to the new Information Management Board (IMB) when set up.</p> <p>In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in April 2024.</p> <p>Revised target date 30 April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> January 2024 - 31 March 2024 December 2023 - 28 February 2024 September 2023 - 16 January 2024
Fostering Payments (In-House)	M	The service should undertake a review of its success to date in using IFA 'top up' fees to recruit and retain in-house foster carers and consider whether a higher level of payment should be rolled out across the board to attract and retain more in-house carers. If payment of higher fees significantly improves the availability of in-house placements, the additional cost of the 'top up' fees may be offset by the reduction in the need for external placements. This should be fully explored by the service.	01/08/2023	<p>A report in respect of foster carer remuneration will be completed by 31.3.2024 and the wider factors impacting upon Foster Carer retention. Initial Scoping exercises which have sought to understand if remuneration is the most significant factor impacting retention suggest that wider service development is also required in line with an improved financial offer.</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> September 2023 - 31 March 2024
Transparency Code	M	A process should be introduced for reporting on compliance with the Transparency Code to the Information Management Board and/or senior	30/06/2023	The policies have been reviewed but need to go to the new Information Management Board (IMB) for final review and approval.

		management to include any issues with production of or access to data.		<p>In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in April 2024.</p> <p>Revised target date 30 April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 - 31 March 2024 • December 2023 - 28 February 2024 • September 2023 - 16 January 2024
Transparency Code	M	<p>The process that the Information Governance Team undertakes for correcting published data which is subsequently identified as inaccurate is not documented.</p> <p>The process that the Information Governance Team undertakes for correcting wrongly published data should be documented so it is consistent.</p>	30/06/2023	<p>The policies have been reviewed but need to go to the new Information Management Board for final review and approval.</p> <p>In order for the Board to be established, first CLT needed to approve a paper proposing the Board. This was approved at their meeting on 13 November. The first meeting of the new IMB will likely be in April 2024.</p> <p>Revised target date 30 April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 - 31 March 2024 • December 2023 - 28 February 2024 • September 2023 - 16 January 2024
Accounts Payable 22-23	M	The current process for manual spreadsheet uploads should be reviewed to ensure that only budget holders can approve manual uploads, that they can only approve upload payments against their own budget, and that they cannot approve individual payments in excess of their agreed limit in line with each Council's scheme of financial management.	30/09/2023	Following detailed technical discussions with Business Systems Colleagues it is not currently possible for spreadsheets to be approved by the system where there are multiple cost centres and budget holders. Discussions are required with Audit and 151 Officers as to the use of spreadsheets in the future and a suitable approval process.

		If the process is to remain it should be agreed with S151 Officers at each Council.		Revised target date: TBC Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> December 2023 - 31 December 2023.
Accounts Payable 22-23	M	<p>The Head of Financial Operations should consider whether verification checks should be introduced in relation to bank account changes where the supplier on ERP Gold is an individual rather than an organisation. Internal Audit recommend the following controls are considered for implementation:</p> <ul style="list-style-type: none"> When an ERP supplier amend form is submitted by an officer (e.g. a social Worker) they should certify that they have confirmed the change as legitimate with the supplier (i.e. the customer/foster carer). A copy of the suppliers identification must be provided with the ERP supplier amend form. <p>If it is considered by the Head of Finance Operations that any such controls are disproportionate or may have an adverse impact on the efficiency of operations, the current arrangements for bank detail changes in relation to non-commercial suppliers who are individuals should be endorsed by the S151 Officer at each client council to ensure they are prepared to accept the increased risk of bank mandate fraud/financial abuse.</p>	30/09/2023	<p>A demonstration was held in February of an alternative solution that verifies bank details and is deemed fit for purpose. This is a wider project and is being managed by West Northamptonshire Council, who are currently producing a business case and cost analysis. There will be costs associated with the solution but it does allow for bank verification for individuals and commercial suppliers</p> <p>Revised target date: 30 April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> December 2023 - 31 March 2024
Direct Payments Consolidated Report	M	The Internal Audit team will conduct a full audit review of Direct Payments to identify any control weaknesses not picked up in this consolidated report.	30/09/2023	This remains in the Audit Plan and is currently scheduled to take place in Q2 2024/25. The timing of this audit has been delayed by the need to reprioritise the Audit Plan to the areas of highest risk following significant resource pressures within the team.

				Revised target date: Audit to commence July 2024.
Direct Payments Consolidated Report	M	Internal Audit will conduct a review of the Council's arrangements with its current and former Direct Payments Support Services (DPSS) to understand the level of contractual responsibility placed on these organisations to identify and flag any excessive or unusual expenditure, arrangements for service users when the contracted DPSS changes, and to consider whether the current contractual terms are sufficient to enable the Council to place reliance on DPSS to report overspending and/or misuse of Direct Payments or whether these should be strengthened.	30/09/2023	This will be covered as part of the Direct Payments Audit scheduled for Q2 2024/25. Revised target date: Audit to commence July 2024.
Direct Payments Consolidated Report	M	The Council's Direct Payment Agreement should be amended to require Council approval for all arrangements where close family are paid as Personal Assistants via a Direct Payment, regardless of whether they live in the same household, and to specify that the Council may ask for the return of any money paid to family members without prior approval. Payments to family members should only be made where this has been written into the service user's Care & Support Plan and signed off accordingly.	30/09/2023	The action owner provided a revised target date but no update or further detail on progress. Revised target date: 31 March 2024 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> December 2023 - 1 February 2024
Direct Payments Consolidated Report	M	Social care procedures should be updated to specify that when individuals with a Direct Payment are reassessed and a new Care & Support Plan drawn up, they should also be issued with the current version of the Direct Payment Agreement/Authorised Person Agreement alongside the Care & Support Plan and requested to return a signed copy.	30/09/2023	The action owner provided a revised target date but no update or further detail on progress. Revised target date: 31 March 2024 Revised target dates from previous reporting cycles <ul style="list-style-type: none"> December 2023 - 1 February 2024

Direct Payments Consolidated Report	M	Direct Payments Monitoring Officers procedures should be updated to include a check of whether there is a signed and up to date (within the last 3 years) Direct Payment Agreement (DPA)/Authorised Person Agreement on file when conducting their annual account	30/09/2023	<p>The action owner provided a revised target date but no update or further detail on progress.</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • December 2023 - 1 February 2024
Debt Recovery 22/23	M	The Head of Finance Operations should decide if procedures should be amended to reflect the current practice and detail the approval time-out procedure, or whether to amend the system workflow in ERP for write-offs to ensure that budget holder approval must be given before write-offs are progressed. In conjunction with Recommendation 5, the procedure could vary for different values of write-offs.	30/09/2023	<p>The Inbuilt system process is functioning as intended with write-offs being sent to approved budget holders using the ERP workflow process, before approval is obtained from S151 or delegated officer.</p> <p>It is recognised however that although the process is operating as designed that in some areas there may be a need for greater compliance with budget holders to approve their write-offs within the system workflow.</p> <p>The new process has been agreed and the change request in respect of the ERP write-off process has been submitted and is with Business Systems to implement in Q1. Process Improvements will enhance the information provided Budget holders and the final approver in line with councils scheme of delegation.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 - 30 June 2024 • December 2023 - TBC

Fostering Payments (In-House)	M	To avoid the need for complicated payment suspensions and delays in record updating, fostering finance management should be given access to edit payments within ContrOCC on notification of an error or change. There appears no need for this to be completed by IT, especially as they do not request any evidence of the change to verify any change request. Likewise, for SOC 408 changes, provided the change has been approved and this is verified by the finance team on receipt of the 408 notification the responsibility to update payment records could be shared by the finance, ART and Duty teams.	01/09/2023	<p>The previous Head of Fostering indicated that this recommendation may be ready for closure. Information provided to date has not confirmed this, so Internal Audit will meet with the new Head of Fostering to ascertain progress when the current Ofsted inspection has concluded.</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 - 31 March 2024 • December 2023 - TBC
Fostering Payments (In-House)	M	The service should expand internal and external guidance for the outstanding elements that have not been addressed by the external Foster Handbook and Independent Fostering Agency (IFA) transfer guidance. These outstanding elements include allowances for children entering higher education and confirming allowances for pocket money/savings and respite placements, as these currently are quoted within the Handbook guidance as 'under review'.	01/09/2023	<p>No further update has been provided for this cycle.</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • December 2023 - 31 March 2024
ICT Change Management	M	ITDS staff should investigate how the Hornbill system can be configured such that extracted lists of changes (e.g. in the Request List screen) include columns to specify the change type and whether changes have been approved, rejected, or neither. These functionalities should then be introduced.	30/09/2023	<p>The service confirmed that this has been requested but is yet to be actioned as it requires Hornbill themselves to implement. No change since last update but new revised target date provided.</p> <p>Revised target date: 30 April 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • December 2023 - 28 February 2024

IT Security 23-24	M	<p>We recommend that, where it doesn't exist already, the Council establishes formalised policy detailing the approach to the security of the network. This should include requirements for network monitoring and use of information outputs from such activities. It is then essential that the Council works to ensure that system configurations are aligned with requirements outlined in policy.</p> <p>The Council should continue to work towards the implementation of a SIEM solution which will help them detect, assess and respond to security threats. Once procured, the Council should work with the third party provider to outline their security requirements and ensure these are built into the configuration of the SIEM solution.</p>	30/09/2023	<p>The service has reported that the Council now has Security Incident and Event Management (SIEM) software in place to detect, assess and respond to security threats. Software is also in place to undertake network capacity management monitoring. The security operations manager has confirmed that a documented policy is in place and will provide this to Internal Audit for review.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 - TBC • December 2023 - TBC
IT Security 23-24	M	<p>We recommend that the Council defines its requirements with regard to privileged accounts. This should include:</p> <ul style="list-style-type: none"> • Processes and procedures for request and approval. • A role-based matrix highlighting the users/roles for which privileged access would be appropriate. • Review of privileged accounts in line with a least privilege model to evaluate and reduce the volume of privileged accounts. • Requirements for a minimum number of shared service accounts and increased password changes. • Formalised approval pathways which ensure an appropriate level of approval is sought from an individual other than the requester. • Regular review of privileged access accounts, with disablement of unused/inactive accounts. • Requirements for review and management of tools such as KeePass and LAPS to ensure secure configuration and usage. 	30/09/2023	<p>The security operations manager has confirmed that a documented policy is in place and will provide this to Internal Audit for review.</p> <p>The service has confirmed that password management software is in place that generates one time passwords for access to specific machines (servers) so that access by individual officers is logged. this negates the need for master passwords that allow access across machines/systems .</p> <p>A privileged accounts review was undertaken as part of the public sector network certification process. a new process will be implemented on a more frequent basis but this is still to be determined and implemented.</p> <p>Revised target date: TBC</p>

		In conjunction with these requirements, the Council should conduct a review of active privileged accounts. Enterprise and Domain Admin accounts should be reviewed for appropriateness and reduced to a lower number of individuals, applying the principle of least privilege. Consideration should also be given to those accounts which are inactive. IT management, in conjunction with the Information Security Manager should take action to disable or delete these, as appropriate.		Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • January 2024 - TBC • December 2023 - TBC
VAT	M	Internal Audit suggest the VAT team considering implementing spot checks on ERP Gold transactions to identify cases where VAT has not been recorded in ERP Gold. Such spot-checks may be best focussed on the highest value transactions each month.	30/09/2023	The service has confirmed that these checks are expected to be implemented in the new financial year month. Internal Audit will follow up in early 2024/25 to ensure the process is implemented. Revised target date: 30 April 2024 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • January 2024 - 28 February 2024 • December 2023 - 31 January 2024
Fostering Payments (In-House)	M	ART should endeavour to ensure that a 408 form is signed for every young person placed. The Fostering service should endeavour to obtain a signed copy of the placement plan (72 hrs) prior to the start of any placement. In cases of emergency, where this is unfeasible, they should endeavour to collect this at the earliest opportunity. The Fostering service should undertake a review of all current in-house foster carers to confirm that a signed, up-to-date foster care agreement is on file for them. In cases of existing placements which do not have a signed fostering agreement, corporate parenting should liaise with the foster parents to obtain these. All signed	01/10/2023	The update below is from a previous reporting cycle. No further update has been provided for this cycle. “The service has advised that this recommendation has been implemented. Internal Audit has contacted the service to obtain evidence of the recommendation being implemented, to facilitate closure.” Revised target date: 31 March 2024 Revised target dates from previous reporting cycles

		<p>agreements should be documented in a shared folder to ensure any problems can be quickly settled with foster carers.</p> <p>The Fostering service should endeavour to complete 408 notifications to include all information (including weekly placement fees), to confirm changes to placements have been authorised and to increase the likelihood of accurate commitment records and trackers.</p> <p>Ongoing assurances for the above should be provided via regular spot-checking on a sample of files on an intermittent basis as part of a wider quality assurance process. Outcomes of which could be reported within ART dashboard to maintain oversight of compliance performance.</p>		<ul style="list-style-type: none"> January 2024 – 31 March 2024
IT Security 23-24	M	<p>The Council should ensure that they prioritise, monitor, track and follow up on actions resulting from password reviews in order that significant issues are remediated in a timely and effective manner. The Council should consider forced password changes where account passwords are found to not comply with policy and guidance.</p> <p>We recommend that the Council defines policy and processes around the provision and use of exceptional accounts, such as those for third party use or generic accounts. For the latter, the Council should implement working practices to restrict access to only those who require it and track who has been provided with such access.</p>	31/10/2023	<p>The security operations manager has confirmed that a documented policy is in place and will provide this to Internal Audit for review.</p> <p>The service has confirmed that password management software is in place that generates one time passwords for access to specific machines (servers) so that access by individual officers is logged. this negates the need for master passwords that allow access across machines/systems .</p> <p>A privileged accounts review was undertaken as part of the public sector network certification process. a new process will be implemented on a more frequent basis but this is still to be determined and implemented.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p>

				<ul style="list-style-type: none"> • January 2024 - TBC • December 2023 - TBC
VAT	M	<p>The HR Service (as the policy owners) should liaise with the Corporate Comms Team to ensure officers and managers are reminded of the requirement that mileage and expense claims must be supported by VAT receipts.</p> <p>The HR Service should consider undertaking spot checks of mileage and expense claims. It is recognised there may be limited resources to check significant numbers so such checks should focus on the highest value claims.</p>	31/10/2023	<p>The HR Service has confirmed A reminder was issued in November (on the HR home page and the Camweb home page) –Business Mileage, VAT Receipts and deadline for claims (sharepoint.com). It will also be included in the February edition of the HR newsletter Our Employment Matters. The travel and expenses policy was updated to make the information on VAT claims clearer.</p> <p>VAT Receipts</p> <p>In order to meet HMRC audit requirements, employees claiming business mileage (all categories except cyclists and those claiming in relation to electric vehicles) must obtain a VAT receipt. It is important that a VAT receipt is requested - a card payment slip is not a valid VAT receipt and cannot be used to cover the VAT reclaim. VAT receipts need to be uploaded to ERP Gold and matched to the relevant claim. A receipt is required for every claim involving VAT. Further guidance is given in the Adding a Receipt for Mileage and Expenses Quick Card. For paper claims – you must attach, at least one VAT receipt for fuel purchased, to each monthly travel claim, where the first VAT receipt should pre date the first day that mileage is claimed on the claim form, additional receipts should pre-date the last date that mileage is claimed on the claim form.</p> <p>VAT cannot be reclaimed for electric cars, so a VAT receipt is not required for those claiming for business miles undertaken in an electric vehicle.</p> <p>A request has been made of the LGSS Lead Authority Payroll Team for spot check reports for us to see whether mileage claims had VAT receipts uploaded – this will now trigger a business system request.</p>

				<p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 - TBC • December 2023 - TBC
Fostering Payments (External)	M	<p>Prior to commencement of a fostering placement, the ART team should endeavour to obtain the individual placement contract (signed by both relevant council officers and care providers). This agreement should be stored in a centralised repository such as Liquid Logic, where information for each individual YP is held, to be available to access across all different involved teams (including ART, Duty and Finance). Access rights to the chosen central repository should be reviewed to ensure it is accessible to all relevant teams and officers.</p> <p>In the case of emergency, where care must be provided but an agreement has not be signed by the provider, must be agreed and signed off by the relevant manager (depending on cost of placement).</p> <p>Any outstanding contracts, for which the council has not obtained a signed copy of the contract by the provider, should be chased as a matter of urgency, to reduce the risk that services provided are not obligating. Regular spot checks of placement case files may assist in flagging instances where contracts have not been completed and signed. The service should consider recording unsigned contracts in a separate filing area/folder (prior to being uploaded to the centralised repository when signed) and implementing regular monitoring of this area with a target set for this to be as empty as possible. Furthermore, regular</p>	31/12/2023	<p>The ART Team are in the process of creating outstanding Individual Placement Agreements (IPA)s and getting these signed off for providers. This action started in November when a new Business Support Officer was appointed to the team, with most outstanding IPAs now in place.</p> <p>Going forward IPAs will be produced and signed for the start of the placements, and in emergency cases the correct manager sign offs will be in place and saved in the CYP file.</p> <p>E-sig platform is being reviewed to generate electronic signature for commercial contracts to speed up process and move away from hard copy contracts.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 - TBC

		'completeness' reviews on a set number of random case files could provide assurances against this risk on an ongoing basis.		
Fostering Payments (External)	M	<p>Quoted costs and potential applicable discounts should be noted against response checklists and considered when evaluating responses by IFAs to ensure that if multiple appropriate placements are available, the Council is selecting the lowest cost option, as per existing policy guidance.</p> <p>Internal Audit recommend implementing quality assurance monitoring processes to ensure compliance with the above. This could include regular spot checks on a sample of placements to ensure that lowest cost options are being selected as standard, with any instances of non-compliance reported and escalated to senior management to investigate. Outcomes of quality assurance checks could be reported as part of the ART dashboard.</p>	31/12/2023	<p>The Access to Resources Team (ART) team choose the lowest cost fostering placement when appropriate e.g. where both/all meet the child's needs. From February 2024 the Children in Care Commissioning Manager will spot check fostering placements on a monthly to ensure compliance, with results included in the ART Dashboard. This will provide evidence of implementation.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> January 2024 - TBC
Fostering Payments (External)	M	<p>"Proof of exhaustion of in-house options before a decision is made to search IFA should be documented in all cases and recorded on the CYP Chronology notes as per current process guidance. If this cannot be evidenced, no IFA search should be agreed (unless in emergency or exceptional circumstances). Decisions should be formally signed off and recorded on the CYP Chronology notes.</p> <p>Internal Audit recommend implementing quality assurance monitoring processes to ensure compliance with the above. This could include regular spot checks that IFAs are not progressed without appropriate evidence in place, with any instances of non-compliance reported and escalated to senior management to investigate. Outcomes of quality</p>	31/12/2023	<p>The In-House Fostering team do the initial searches and then send Access to Resources Team (ART) an email to confirm that they have no placements available prior to an ART search. Where time is short these searches are conducted in parallel, with in-house confirmation always coming before the acceptance of an external IFA offer. This evidence is then saved in the appropriate CYP file. From February 2024 the Children in Care Commissioning Manager will spot check fostering placements on a monthly to ensure compliance, with results included in the ART Dashboard.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> January 2024 - TBC

		assurance checks could be reported as part of the ART dashboard."		
Direct Payments Consolidated Report	M	<p>The Council should consider introducing a cross-cutting corporate challenge process to review and challenge high value DP allocations; for example, a Direct Payments Review Board:</p> <ul style="list-style-type: none"> •Approval could be required from the Board for all new DPs over a certain value; •The Board could aim to review and challenge a certain number of cases annually focusing on accounts with high levels of clawback; •Staff could refer cases to the Board for a decision on next steps where there are concerns about fraud or misuse of payments; •The Board could maintain oversight of cases of misuse or fraud to ensure these are progressed in a timely way and in line with the new policy; •The Board could consider the 'big picture' of families as a whole, as families where multiple individuals receive separate Direct Payments from different teams within the Council may lack this centralised oversight and challenge. 	30/06/2023	<p>The action owner provided a revised target date but no update or further detail on progress.</p> <p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • December 2023 - 1 February 2024
<i>Medium Recommendations overdue - under 3 months</i>				
Accounts Payable 22-23	M	The Business Systems Team should undertake an investigation, supported as required by AP, to establish why historic open AP transactions from prior periods and years remain open and determine whether these transactions can be cleared.	31/12/2023	<p>The data for zero balance suppliers has been successfully cleared. However, there is still a need for the Accounts Payable (AP) team to clear old data as transactions accumulate over time.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 - TBC

Accounts Payable 22-23	M	A review of suppliers in ERP should be undertaken to identify any instances where the same supplier is set up multiple times. Each case should be reviewed to establish if the existence of multiple supplier records in ERP Gold is appropriate and if not, it should be determined which supplier records should be deleted.	31/12/2023	<p>The data has been reviewed and an assessment needs to be performed to ensure there are no open orders on the account. Alongside this piece of work, a new process has been implemented where an automated report is sent to requisitions to review and close open orders. To mitigate any duplicate payments, duplicate payment software is utilised.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> January 2024 – 31 March 2024
Accounts Payable 22-23	M	A review of suppliers in ERP should be undertaken to identify any instances where the supplier record on ERP Gold is set up for both commercial and non-commercial payments. Each case should be reviewed to establish if the existence as both payment types is appropriate and if not, if should be determined which payment type should be disabled.	31/12/2023	<p>An initial review has been performed for CCC data, and the suppliers have been identified that are set up as both commercial and non-commercial. Further analysis is to required to investigate any that are valid in each category.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> January 2024 – 31 March 2024
Client Funds	M	The service should carry out a full cost analysis of the client funds service. This should include a comprehensive calculation of the direct and indirect costs of the service; the level at which charges would have to be set to cover costs; the level of subsidy the Council is providing per client; a comparison to the costs of private providers of the service; and a clear business case and recommendation on whether the Council should continue to provide this service	31/12/2023	<p>A draft paper is currently being reviewed following feedback from the Director of Finance and Resources, to include the level of revenue collected by the Client Funds team.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> January 2024 – 28 February 2024

ERP Gold IT User Access Controls 2022/23	M	That a more robust system for recording and retaining evidence of review and approval for superuser access is put in place.	31/12/2023	<p>The service has reported that a new process has been put in place and that draft procedures are in development.</p> <p>Internal audit has requested evidence once procedures are completed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 - TBC
Incident & Problem Management 22-23	M	<p>The ICT Service should implement the problem management process in line with the documented procedures. Specifically this should include:</p> <ul style="list-style-type: none"> • Identification and recording of problems • Analysis incidents to identify problems or match incidents to known problems • Implementation of a problem log to include relevant information for each problem including : <ul style="list-style-type: none"> o categorisation, prioritisation, and urgency rating o Investigation and diagnosis o Workarounds and known error records o Resolution and closure 	31/12/2023	<p>The service has reported that they are currently implementing the Problem board in Hornbill. This will outline the following:</p> <ul style="list-style-type: none"> • Problems with no resolution • Problems with a workaround • Problems with a perm Fix • Problems archived - Permanent fix has been in place for 30 days with no repeat issues and is referenceable. <p>Procedures and direction of use to follow the board's completion.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • January 2024 - TBC
Incident & Problem Management 22-23	M	<p>Problem management procedures should be amended to incorporate the following:</p> <p>a) The ICT Service should consider how Hornbill can be utilised in the problem management process. Once established the documented procedures should be amended to give clarity and guidance on the use of</p>	31/12/2023	<p>The service has reported that they are currently implementing the Problem board in Hornbill. This will outline the following:</p> <ul style="list-style-type: none"> • Problems with no resolution • Problems with a workaround • Problems with a perm Fix

		<p>Hornbill for problem management. If it is decided Hornbill will not be utilised a rationale should be recorded as a note in the procedures.</p> <p>b) The service should add tables to the guidance listing the priority systems and sites for problem management and resolution. This would bring the guidance in to line with incident management and provide consistency in information for officers.</p> <p>c) Procedures should be amended to provide clear criteria for identifying when a problem should be recognised and classified as a major problem. This should be considered in conjunction with recommendation 3 in this report to ensure priority systems and sites are factored into the criteria for major problems.</p> <p>d) Procedures should be amended to confirm the complete process required to be undertaken in relation to major problems.</p> <p>e) Procedures should be amended to include a problem communication / notification process. Notifications to end users should include a description on how resolution should impact service users, steps being taken to resolve the problem and the estimated time required to resolve.</p>		<ul style="list-style-type: none"> Problems archived - Permanent fix has been in place for 30 days with no repeat issues and is referenceable. <p>Procedures and direction of use to follow the board's completion.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> 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 collection of data has begun regarding sites, number of users per sites, the systems used on each site, the systems hosted in each site etc and a matrix drawn up from this.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> January 2024 - TBC

<p>Incident & Problem management 22-23</p>	<p>M</p>	<p>The service should review the major incident log, determine whether any current information requirements should be amended, and ensure all details and information required is recorded in the log for each major incident. Key information that should be included are:</p> <ul style="list-style-type: none"> • root cause • resolution • future actions needed; and • whether those actions have been implemented. <p>Management should consider undertaking regular reviews to confirm required information is recorded in the log.</p>	<p>31/12/2023</p>	<p>The service has reported that quarterly reviews of all MIR's have been scheduled to ensure that all MIR's have all the relevant information in them.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 - TBC
<p>Incident & Problem management 22-23</p>	<p>M</p>	<p>The service should review the major incident (Hornbill reference IN00080965) and associated major incident review and ensure it is completed. In particular the service should establish the root cause of the incident, confirm a fix was implemented, and identify any future actions to help prevent re-occurrences or to inform future resolutions to other issues.</p>	<p>31/12/2023</p>	<p>No update has yet been received for this recommendation.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 - TBC
<p>Key Policies and Procedures</p>	<p>M</p>	<p>The policies that are not on the policy library need to be added.</p> <p>The policies on the policy library where information is not complete needs to be reviewed and updated.</p>	<p>31/12/2023</p>	<p>This action has moved from the Policy Team to Learning and Development and Communications under the leadership of the Executive Director. This is so the key policies can be aligned to the training modules for these policy areas on the Our Development e-learning site. These key policies, and the related training, will then be profiled on the areas on Camweb dedicated to providing key information for all staff and the Camweb area dedicated to key information for all managers. Having considered how colleagues search for and access information on Camweb we believe this will be a more accessible way to find the information, and access the</p>

				<p>training, than through the previous approach of having a policy library. Work on this revised approach is now underway.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 - TBC
Key Policies and Procedures	M	A regular formal communication plan based around the policy framework should be produced to ensure that all 'key' policies are communicated to staff at least once annually via the normal internal comms channels.	31/12/2023	<p>This action has moved from the Policy Team to Learning and Development and Communications under the leadership of the Executive Director. This is so the key policies can be aligned to the training modules for these policy areas on the Our Development e-learning site. These key policies, and the related training will then be profiled on the areas on Camweb dedicated to providing key information for all staff and the Camweb area dedicated to key information for all managers. Having considered how colleagues search for and access information on Camweb we believe this will be a more accessible way to find the information, and access the training, than through the previous approach of having a policy library. Work on this revised approach is now underway.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • January 2024 - TBC
Key Policies and Procedures	M	A corporate review of the policies that are included in the induction module on the LMS system should be undertaken to make sure the key policies are included.	31/12/2023	<p>The service has reported that they have delayed the launch to include the new CCC Values which are due to be launched at the end of February 2024. This is to ensure that there is not two updates in close succession and the aim is to launch during March 2024.</p>

				<p>Revised target date: 31 March 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> January 2024 - TBC
Key Policies and Procedures	M	The Project Management Framework to be published on Camweb once revised.	31/01/2024	<p>The service has reported they are awaiting outcome of an audit of the framework - any required changes will be made and following this, it will be published on CamWeb.</p> <p>Revised target date: TBC</p>
Overall schools report 23/24	M	the Director of Education and/or Schools' Finance Team should write to all schools to explain that whilst schools do not use ERP Gold, they should follow the key purchasing controls of having an order form raised, approved by a separate approver, and a goods receipting process should be undertaken and evidenced before payment.	16/02/2024	<p>The service has informed Internal Audit that purchasing control requirements will be communicated to schools through the new consolidated guidance to schools which is currently in its draft stage. This is expected to be in place by the end of the financial year.</p> <p>Revised target date: 30/04/2024</p>
Case 125 - Guided Busway Procurement	M	Assistant Director Transport Strategy & Network Management to liaise with the Head of Insurance to identify the costs that have been incorrectly charged to the Guided Busway – Litigation budget and arrange for these to be journalled to the Insurance Fund.	01/02/2024	<p>No update has yet been received for this recommendation. This is the first cycle for which this recommendation has been overdue.</p> <p>Revised target date: TBC</p>
Case 127 - Supported Living		Overarching, detailed, updated guidance on petty cash, service user cash and imprest bank accounts should be implemented and made available on CAMWEB. This should cover: a) controls around authorisation/separation of duties regarding petty cash and service user cash expenditure; b) records;	28/02/2024	<p>No update has yet been received for this recommendation. This is the first cycle for which this recommendation has been overdue.</p> <p>Revised target date: TBC</p>

	<p>c) retention of receipts; d) storage of cash; e) reconciliations of petty cash, service user cash, and imprest bank account reconciliations; f) the imprest bank account claim process; g) returns/information to be provided to Finance and/or Accounts Payable.</p> <p>2b (Advisory) Consideration should be given to require</p> <ul style="list-style-type: none"> • cash taken; • expenditure; • cash returned; and • the rolling cash balance <p>to be recorded in the petty cash book and service user cash records as part of updated procedures .</p> <p>Corporate procedures as recommended through this report should give clear detail on what journals, if any, should be undertaken in relation to service user loans.</p> <p>Once corporate procedures have been developed and implemented, the Operational Lead Officer should ensure that a finance officer reviews the journals noted above to determine if any corrective action is required.</p> <p>Corporate procedures as recommended through this report should give clear detail on exactly how imprest claims to top up the imprest bank account should be undertaken. This should include the account codes to be used in the process.</p> <p>Once corporate procedures have been developed and implemented, the Operational Lead Officer should ensure that a finance officer reviews the imprest</p>		
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		claims to determine what corrective action is required and ensure it is undertaken.		
Case 127 - Supported Living		In conjunction with recommendation 3, The Operations Lead Officer and the Client Funds Team should liaise with the Head of Finance to discuss moving customers to pre-payment cards.	31/01/2024	The service has reported that all SU either have now moved or are in the process of being moved to pre-payment cards. Revised target date: TBC