

ANNEX B *Summary of Outstanding Recommendations*

(Recommendation status as at 31.03.2024).

| 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> | | | | |
| Fire Risk Assessments | H | 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. | 31/03/2023 | <p>The Service Director: Property confirmed that they will have the amended final list by Thursday 23 May, and will circulate accordingly, which will enable the action to be completed.</p> <p>Revised target date: 30th May 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 – 31 March 2024 • September 2023 - 31 March 2024 |
| Integrated Drugs and Alcohol Treatment System Contract | H | 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. 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 | 31/03/2023 | <p>The Head of Diligence and Best Value alongside the PH Commissioning Team Manager has met with CGL colleagues to discuss the principles and scope of implementing OBA on the CGL drug/alcohol treatment contract.</p> <p>This will begin immediately with the Q4 23/24 CGL financial reporting. The Head of Diligence and Best Value will guide and advise commissioners through the process.</p> |

| | | | | |
|--|--|--|--|--|
| | | <p>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> | | <p>Detailed financial 'backing data' (prime evidence) will be requested on any areas of the budget that requires further exploration e.g. in respect of variances. CGL are in agreement to provide this information.</p> <p>In addition, the Head of Diligence and Best Value developed with colleagues an appropriate Open Book Accounting training programme for members of the Public Health Directorate. They are now in the process of arranging dates and times.</p> <p>The Interim Director of Public Health has confirmed an informal progress update on these actions will be shared with the Audit & Accounts Committee.</p> <p>Revised target date: 31st July 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • December 2023 – 30 April 2024 • September 2023 – TBC |
|--|--|--|--|--|

Medium Recommendations overdue - over 12 months

| | | | | |
|----------------------------------|---|---|------------|---|
| 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> | 31/12/2022 | <p>The Service has confirmed that Policy is in place for CCC, and credit accounts are now refunded to an agreed code. The reporting element of this action has not been implemented but the service is working through the data and will implement reporting once this is completed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 - TBC |
|----------------------------------|---|---|------------|---|

| | | | | |
|--|---|--|------------|--|
| | | <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 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. | | <ul style="list-style-type: none"> • December 2023 - 31 January 2024 |
| DSG - High Needs Block Demand Management | M | <p>A detailed written training package should be developed and implemented by the local authority and distributed to schools and special educational needs coordinators (SENCO), with information on how to conduct an annual review meeting and how to amend an Education, Health and Care Plan (EHCP) after an annual review has taken place. The service should also seek to identify schools which repeatedly supply annual review forms that do not meet the standard requirements expected by CCC and retrain them, in addition to challenging paperwork sent by schools if it is not completed correctly.</p> | 01/09/2022 | <p>A new training package has been developed on the EHCP 20 week process and AR process, which will soon be delivered to schools. There is also inhouse training on annual reviews delivered by a member of the SAT team.</p> <p>Revised target date: 31 July 2024.</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 - 31 July 2024. • September 2023 – 31 January 2025. |
| General Ledger 20/21 | M | <p>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.</p> | 30/09/2021 | <p>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 with the payroll team; dependent on capacity in both teams to progress.</p> |

| | | | | |
|----------------|---|--|------------|---|
| | | | | Revised target date: TBC. While progress has been made, Finance Colleagues have confirmed it will take some time to clear the remaining historic transactions. |
| 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>A New Head of Insurance started in post at the end of April and as such is expecting to be able to provide a more detailed update on progress for the next committee. The draft Insurance Strategy has been completed and has been reviewed and commented upon by the S151 Officer previously. The strategy will need to be reviewed by the incoming Head of Insurance and then go to Lead Authority Board for approval, as the document will support all councils the Insurance Service supports.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • January 2024 – 31 March 2024 • December 2023 - 31 January 2024 • September 2023 - 1 December 2023 |
| Insurance Fund | M | An Insurance Strategy is developed to provide a clear framework for the service goals and objectives including a structured approach to the Councils insurance arrangements. For example, this could include the following information: The strategic aims of the service, a breakdown of the risks the council self-insures and policies the council holds with external insurance providers, the process for projecting future risk profile, management and recharging arrangements, claims management processes and processes for reviewing the insurance strategy. | 31/01/2023 | <p>A New Head of Insurance started in post at the end of April and as such is expecting to be able to provide a more detailed update on progress for the next committee. The draft Insurance Strategy has been completed and has been reviewed and commented upon by the S151 Officer previously. The strategy will need to be reviewed by the incoming Head of Insurance and then go to Lead Authority Board for approval, as the document will support all councils the Insurance Service supports.</p> <p>Revised target date: TBC</p> |

| | | | | |
|-----------------------------|---|--|------------|--|
| | | | | <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • 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 & Guidance document has been reviewed by CLT and an approach to self-assessment has been agreed. A further discussion was requested by CLT with the Monitoring Officer and Democratic Services. Once these meetings have taken place, and any amendments made, the document will be published on Camweb.</p> <p>Revised target date: 31 May 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 - 31 March 2024 • December 2023 - 31 January 2024 |
| 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 | 31/03/2023 | <p>The Service Director: Property confirmed that they will have the amended final list by Thursday 23 May, and will circulate accordingly, which will enable the action to be completed.</p> <p>Revised target date: 30th May 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 – 31 March 2024 • September 2023 - 31 March 2024 |

| | | | | |
|--|---|--|------------|---|
| | | aware of when new properties are added or when properties are deleted. | | |
| <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 the Service is working with the Head of Diligence Best Value has developed with colleagues an appropriate Open Book Accounting training programme for members of the Public Health Directorate. They are now in the process of arranging dates and times.</p> <p>The Interim Director of Public Health has confirmed an informal progress update on these actions will be shared with the Audit & Accounts Committee.</p> <p>Revised target date: 31st July 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • December 2023 – 30 April 2024 • September 2023 – TBC |
| 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 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</p> | 30/04/2023 | <p>As at 20th May, the Draft Fraud and Misuse Policy has received feedback for amendments from other service areas such as Safeguarding. Aim is to formally deploy the policy alongside the revised Direct Payment Agreement once related staff return from annual leave.</p> <p>Revised target date: 31 May 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • April 2024 - 31 May 2024 • March 2024 - 31 March 2024 |

| | | | | |
|------------------------------------|---|--|------------|---|
| | | awareness-raising exercise through the Council's internal corporate communication channels. | | <ul style="list-style-type: none"> December 2023 - 1 February 2024 September 2023 - 31 October 2023 |
| Government Procurement cards (GPC) | H | 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 | 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: 31 August 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> March 2024 - 30 June 2024 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 establish whether there are ongoing issues with timeliness of publication and to identify the root cause. Processes to ensure that personal information is redacted appropriately. | 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. Awaiting the TOR for the IM board and subsequent first meeting.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> March 2024 – 30 April 2024 January 2024 - 31 March 2024 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. Awaiting the TOR for the IM board and subsequent first meeting.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> March 2024 – 30 April 2024 January 2024 - 31 March 2024 December 2023 - 28 February 2024 September 2023 - 16 January 2024 |
| 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</p> | 01/10/2023 | <p>The service will complete this in partnership with Finance. Recent recharges are understood to have been completed.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> March 2024 - 31 March 2024 January 2024 - TBC December 2023 – 31 January 2024 |

| | | | | |
|---|---|---|------------|--|
| | | 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 | | |
| Fostering Payments (External) | H | 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 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. | 30/09/2023 | <p>p-DPS (Dynamic Purchasing System) is open for applications - evaluations will be conducted in July with onboarding of successful providers from September 24.</p> <p>Sufficiency Board TOR's updated at May meeting - will continue to meet monthly.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • January 2024 - 30th April 2024 • December 2023 – 31 January 2024 |
| <i>High Recommendations overdue - under 3 months</i> | | | | |
| Case 125 - Guided Busway Procurement | H | The service should consult with the Head of Procurement & Commercial and the Monitoring Officer regarding the areas of non-compliance with Contract Procedure Rules and Public Contracts Regulations outlined within this report (including the expert witness spend, etc) and agree the approach that should | 31/03/2024 | Under the new Procurement Breach Process which takes effect from April 2024, it is expected that the breaches will be reported to Assets & Procurement Committee. The exact timeline for this is yet to be confirmed but is currently expected to go to the October 2024 meeting of Assets & Procurement. |

| | | | | |
|--|---|---|------------|--|
| | | <p>be taken to regularise the expenditure. In particular, this should include:</p> <ul style="list-style-type: none"> • Agreeing to report the non-compliance with Contract Procedure Rules to Committee retrospectively under the new breach process (see Recommendation 6); • Undertaking an exercise to identify, as far as possible, from service records the full amount spent with each contractor prior to the 1st April 2018 cut-off which has applied to the figures in this report. • Where costs are ongoing (such as with the land matters), this exercise should include identifying how best to bring any further spend into line with Contract Procedure Rules. | | <p>The service has confirmed that they have sought advice from Procurement on regularising the spend going forward and have already completed some steps to regularise the spend including obtaining a delegated decision from Highways & Transport Committee regarding one category of expenditure.</p> <p>Revised target date: 31st October 2024</p> <p>Not previously overdue.</p> |
| <i>Medium Recommendations overdue - over 3 months</i> | | | | |
| | | | | |
| Government Procurement cards (GPC) | M | <p>It is recommended that the CCC FAQ document is used as the primary guidance for acceptable use. As an internal document, it can be tailored to be consistent with the policies of CCC. The RBS User Guidance provides a more general guidance, and details of the responsibilities of Cardholders, Approvers and the GPC team. The User Guide, CCC FAQ Document and Travel and Expenses Policy should be consolidated and updated to ensure that guidance on staff subsistence is clear and consistent to all staff, including those in Client Funds and Social teams where exceptions may be permitted.</p> | 01/06/2023 | <p>This has been delayed as guidance was going to be updated in line with the proposed new change request to utilise workflows in ERP for approvals and submitting of forms. CRs have been scoped and meetings have been held with Business Systems colleagues. Feasibility testing has been completed and the design of the build requirements is in progress. Documentation will be updated in line with these new processes.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 - 30 June 2024 • 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"> • March 2024 - 30 June 2024 • January 2024 - 31 March 2024 • 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 new Project Management Framework includes a clear process for declarations of interest. It was presented to the Change Board on 22nd April, where it was sent back for tweaks to be made. Once these tweaks have been made it will be re-presented to the Change Board for formal approval, who are next meeting on 31st May. The final version will then be launched.</p> <p>Revised target date: 31st May 2024</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>Finance has realised that the initial plan won't clear the balance, indicating a need for further investigation. The Business Systems team cannot proceed any further action until Finance confirms the action plan.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> |

| | | | | |
|-------------------------------|---|--|------------|---|
| | | | | <ul style="list-style-type: none"> • March 2024 - TBC • 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>Policies have been reviewed and will be taken to the first Information Management Board meeting.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 - 30 April 2024 • 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>The service has undertaken an exercise reviewing carer retention over the last 12 months and considered key factors related to recruitment success. An additional 7% uplift was agreed for fostering payments which is being implemented. The service remains behind the curve with fostering payments made to young children, however utilisation remains high in this area. The service has agreed to spend this financial year reviewing the fostering payment structure.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 - 31 March 2024 • September 2023 - 31 March 2024 |

| | | | | |
|-------------------|---|---|------------|---|
| Transparency Code | M | <p>A process should be introduced for reporting on compliance with the Transparency Code to the Information Management Board and/or senior management to include any issues with production of or access to data.</p> | 30/06/2023 | <p>The policies have been reviewed but need to go to the new Information Management Board (IMB) 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. Awaiting the TOR for the IM board and subsequent first meeting.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • 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. Awaiting the TOR for the IM board and subsequent first meeting.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • January 2024 - 31 March 2024 • December 2023 - 28 February 2024 • September 2023 - 16 January 2024 |

| | | | | |
|-------------------------------------|---|--|------------|--|
| Accounts Payable 22-23 | M | <p>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.</p> <p>If the process is to remain it should be agreed with S151 Officers at each Council.</p> | 30/09/2023 | <p>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 spreadsheet in the future and a suitable approval process. Recommendation to be reviewed with Audit.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 - TBC • December 2023 - 31 December 2023. |
| Direct Payments Consolidated Report | M | <p>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.</p> | 30/09/2023 | <p>The action owner confirmed that amendments will be made to DP agreements and they will be deployed at the same time as the Fraud/Misuse policy.</p> <p>Revised target date: 31 May 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 - TBC • December 2023 - 1 February 2024 |
| Direct Payments Consolidated Report | M | <p>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.</p> | 30/09/2023 | <p>The action owner confirmed that amendments will be made to DP agreements and they will be deployed at the same time as the Fraud/Misuse policy.</p> <p>Revised target date: 31 May 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 - TBC • 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 confirmed that amendments will be made to o operational processes and they will be deployed at the same time as the Fraud/Misuse policy.</p> <p>Revised target date: 31 May 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 - TBC • 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 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.</p> <p>Process improvements will enhance the information provided to budget holders and the final approver in line with each Council's scheme of delegation.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 - 30 June 2024 • 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 | 01/09/2023 | <p>The Service Manager and fostering Team Manager now have access to ContrOCC in order to address payments. When officers have gained confidence in using these functions, the risk will be fully mitigated and implementation complete. The service continues to recruit</p> |

| | | | | |
|-------------------------------|---|--|------------|--|
| | | 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. | | a lead finance officer. A ContrOCC lead is being brought in to provide assistance. Revised target date: TBC Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • March 2024 – 31 March 2024 • 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 | The service will address this need and is in the process of reviewing the handbook. Estimated completion date June 2024. Revised target date: 30 June 2024 Revised target dates from previous reporting cycles: <ul style="list-style-type: none"> • March 2024 – 31 March 2024 • December 2023 - TBC |
| 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 | 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. Revised target date: TBC Revised target dates from previous reporting cycles <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • December 2023 - 28 February 2024 |
| IT Security 23-24 | M | We recommend that the Council defines its requirements with regard to privileged accounts. This should include: | 30/09/2023 | This has not yet been fully developed and is a work in progress. Other priorities have taken precedence. |

| | | | | |
|-------------------------------|---|---|------------|--|
| | | <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. <p>In conjunction with these requirements, the Council should conduct a review of active privileged accounts. Enterprise and Domain Admin accounts should be reviewed for appropriateness and reduced to a lower number of individuals, applying the principle of least privilege. Consideration should also be given to those accounts which are inactive. IT management, in conjunction with the Information Security Manager should take action to disable or delete these, as appropriate.</p> | | <p>However, an external review was undertaken as part of the Public Sector Network application and award.</p> <p>The Security Operations Manager confirmed reviews are being undertaken but that the approach has not yet been formalised or agreements reached on approach to 'dormant' super user accounts.</p> <p>Revised target date: 30th June 2024.</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 - TBC • January 2024 - TBC • December 2023 - TBC |
| Fostering Payments (In-House) | M | <p>ART should endeavour to ensure that a 408 form is signed for every young person placed.</p> <p>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</p> | 01/10/2023 | <p>Fostering service is auditing the FCA which will be complete by end of May.</p> <p>Revised target date: 31 May 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024 – 31st March 2024 • January 2024 – 31 March 2024 |

| | | | | |
|---|---|---|------------|--|
| | | <p>cases of existing placements which do not have a signed fostering agreement, corporate parenting should liaise with the foster parents to obtain these. All signed agreements should be documented in a shared folder to ensure any problems can be quickly settled with foster carers.</p> <p>The Fostering service should endeavour to complete 408 notifications to include all information (including weekly placement fees), to confirm changes to placements have been authorised and to increase the likelihood of accurate commitment records and trackers.</p> <p>Ongoing assurances for the above should be provided via regular spot-checking on a sample of files on an intermittent basis as part of a wider quality assurance process. Outcomes of which could be reported within ART dashboard to maintain oversight of compliance performance.</p> | | |
| 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> | 31/12/2023 | <p>E-Sign is being used for all contracts / IPAs. Regular reviews by the Commissioning Manager / Head of Service to ensure that any outstanding are chased to ensure we meet the contracted maximum 5 day turnaround.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • January 2024 - 30th April 2024 • December 2023 – 31 January 2024 |

| | | | | |
|-------------------------------|---|--|------------|--|
| | | <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 'completeness' reviews on a set number of random case files could provide assurances against this risk on an ongoing basis.</p> | | |
| 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 service have stated that this is happening with all placements. For recommendation to be closed, a meeting will be held with Audit before the end of June to demonstrate proof of this process.</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 - 30th April 2024 |
| Fostering Payments (External) | M | "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 | 31/12/2023 | Commissioning Manager continues to spot check fostering placements on a monthly to ensure compliance. Change to |

| | | | | |
|------------------------|---|---|------------|---|
| | | <p>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 assurance checks could be reported as part of the ART dashboard."</p> | | <p>the current process was implemented from February, and is being embedded.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 – 30 April 2024 • January 2024 - TBC |
| Accounts Payable 22-23 | M | <p>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.</p> | 31/12/2023 | <p>AP to review all aged open items and liaise with professional finance colleagues. However discussions have been ongoing and a final list will be sent over post year end activity.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 - TBC • January 2024 - TBC |
| Accounts Payable 22-23 | M | <p>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.</p> | 31/12/2023 | <p>This is a very labour intensive piece of work as every duplicate supplier needs to be reviewed and where there are open orders discussions are required with budget holders to close and realise the PO on the prime supplier. Where there is a primary supplier alternative suppliers may be being used for interface transactions, and further dialogue is required with service areas to update details on source systems. Volumes will naturally reduce due to auto closing of suppliers within set business rules. Also Xelix duplicate payment software, mitigations any</p> |

| | | | | |
|-------------------------------------|---|--|------------|--|
| | | | | <p>duplicate payments where there is more than one supplier.</p> <p>Revised target date: 30 September 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 - TBC • January 2024 – 31 March 2024 |
| Accounts Payable 22-23 | M | <p>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.</p> | 31/12/2023 | <p>Now that the AP team is fully resourced, the cleansing of these suppliers is being carried out by the AP team as part of monthly housekeeping, this includes reviewing all non-commercial payments that have been made. This will ensure that all payments via this method are in line with policy and process. Any payments that are identified that are being made incorrectly are addressed at the time and the supplier is updated accordingly.</p> <p>Revised target date: TBC</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 - TBC • January 2024 – 31 March 2024 |
| Incident & Problem Management 22-23 | M | <p>Problem management procedures should be amended to incorporate the following:</p> <p>a) The ICT Service should consider how Hornbill can be utilised in the problem management process. Once established the documented procedures should be amended to give clarity and guidance on the use of Hornbill for problem management.</p> <p>If it is decided Hornbill will not be utilised a rationale should be recorded as a note in the procedures.</p> <p>b) The service should add tables to the guidance listing the priority systems and sites for problem</p> | 31/12/2023 | <p>This action has been delayed due to the separation of the joint ICT Service, as part of the decoupling process due to end in October 2024. The Hornbill system will be split so that CCC will have its own version of the software. Policies and documented procedures will be updated as part of the disaggregation process and finalised in October when the disaggregation of ICT is completed.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> |

| | | | | |
|-------------------------------------|---|--|------------|---|
| | | <p>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"> • March 2024: TBC • January 2024 - TBC |
| Incident & Problem Management 22-23 | M | <p>A more detailed major incident response plan should be developed and incorporated into procedures. This should include a more detailed system and site prioritisation matrix that should either:</p> <ul style="list-style-type: none"> • Rank systems and sites in priority order • Have a clear process for determining and agreeing the key priority should more than one critical system or site be impacted at the same time | 31/12/2023 | <p>This action has been delayed due to the separation of the joint ICT Service, as part of the decoupling process due to end in October 2024. The Hornbill system will be split so that CCC will have its own version of the software. Policies and documented procedures will be updated as part of the disaggregation process and finalised in October when the disaggregation of ICT is completed.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024: TBC • January 2024 - TBC |

| | | | | |
|---|---|---|------------|--|
| Key Policies and Procedures | M | <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> | 31/12/2023 | <p>The Service has confirmed that good progress has been made with this recommendation. They have decided to implement this by uploading policies to the relevant areas on the CCC Useful Links area on Camweb and set it out into sections to make it easier for staff to navigate to find key policies (rather than a separate policy library) as site usage figures show that Useful Links is consistently one of the most viewed pages on Camweb confirming that this is a better route to access policies than through a generic policy library. The Service will continue to develop this further and ensure all policies are uploaded to the relevant area in the useful links tab.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 – 30 June 2024 • 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>Having got material in place on Camweb, the Service are now planning an internal campaign to raise the profile of the key policies and procedures staff need to know which we will be launching through our re-vamped internal newsletter.</p> <p>Revised target date: 30 June 2024</p> <p>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 – 30 June 2024 • January 2024 - TBC |
| <i>Medium Recommendations overdue - under 3 months</i> | | | | |
| Incident Problem | M | New classification should be introduced in Hornbill that allow for incidents to be clearly identified and reported | 31/03/2024 | This action has been delayed due to the separation of the joint ICT Service, as part of the decoupling process |

| | | | | |
|-------------------------------------|---|--|------------|--|
| Management 22-23 | | <p>on. This could be achieved through the introduction of a mandatory field to classify and case as either a service request or incident.</p> <p>Reporting on actual incidents and their resolution should be introduced and provided to the Service Director and Executive Director.</p> <p>Once a base line has been established KPIs for incident resolution should be established.</p> | | <p>due to end in October 2024. The Hornbill system will be split so that CCC will have its own version of the software. Policies and documented procedures will be updated as part of the disaggregation process and finalised in October when the disaggregation of ICT is completed.</p> <p>Incidents and service requests can be reported separately, but reporting is not yet in place due to the disaggregation on the ICT service.</p> <p>Revised target date: 31 October 2024</p> <p>Revised target dates from previous reporting cycles:</p> <ul style="list-style-type: none"> • March 2024: TBC • January 2024 - TBC |
| Incident & Problem Management 22-23 | M | <p>SMART KPIs and Critical Success Factors for Problem Management should be developed and included in procedures.</p> <p>Once established, performance monitoring reporting should be introduced. This should include reporting on ongoing/unresolved problems.</p> | 31/03/2024 | <p>This action has been delayed due to the separation of the joint ICT Service, as part of the decoupling process due to end in October 2024. The Hornbill system will be split so that CCC will have its own version of the software. Policies and documented procedures will be updated as part of the disaggregation process and finalised in October when the disaggregation of ICT is completed.</p> <p>Revised target date: 31 October 2024</p> |
| Key Policies and Procedures | M | The Project Management Framework to be published on Camweb once revised. | 31/01/2024 | <p>The new Project Management Framework was presented to the Change Board on 22nd April, where it was sent back for tweaks to be made. Once these tweaks have been made it will be re-presented to the Change Board for formal approval, who are next meeting on 31st May. The final version will then be launched, including publication on CamWeb, after its approval.</p> <p>Revised target date: 31st May 2024</p> |

| | | | | |
|--------------------------------------|---|---|------------|---|
| | | | | |
| Case 125 - Guided Busway Procurement | M | <p>The Executive Director of Place & Sustainability should conduct a review of record keeping in relation to the Busway and ensure that there is a clear filing structure in place which enables officers to find all key information and records in relation to:</p> <ul style="list-style-type: none"> • All procurements conducted in relation to the busway construction, dispute, remedial works, and HSE investigation; and critical contract management documentation such as performance reporting from contractors, contract extensions or variations, disputes etc. • All critical decision points in relation to the busway construction, dispute, remedial works and HSE investigation, including reporting to both Committee and CLT and any decisions taken under the powers of the Executive Director or the Busway Dispute Resolution Group. • Ensuring that clear and appropriate retention schedules are in place for information held in relation to the above two points (with support from the Information Governance service if required). <p>The Executive Director of Place & Sustainability should consider broadening the remit of this review across the entire Directorate to provide assurance that critical decisions and procurements undertaken within the service can be evidenced when needed.</p> | 31/03/2024 | <p>Service has confirmed that this is being done as part of a service-wide filing exercise and is not yet complete.</p> <p>Revised target date: TBC</p> <p>Not previously overdue.</p> |
| Case 127 - Supported Living | | <p>Overarching, detailed, updated guidance on petty cash, service user cash and imprest bank accounts should be implemented and made available on CAMWEB. This should cover:</p> <p>a) controls around authorisation/separation of duties</p> | 28/02/2024 | <p>Corporate Finance are still in process of developing the revised imprest guidance. This is dependent on capacity that is also directed towards closure of our accounts</p> <p>Revised target date: TBC</p> |

| | | | |
|--|--|--|---|
| | <p>regarding petty cash and service user cash expenditure; b) records; 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>Revised target dates from previous reporting cycles</p> <ul style="list-style-type: none"> • March 2024 – TBC |
|--|--|--|---|

| | | | | |
|---|---|--|------------|---|
| | | Once corporate procedures have been developed and implemented, the Operational Lead Officer should ensure that a finance officer reviews the imprest claims to determine what corrective action is required and ensure it is undertaken. | | |
| Local transport Capital Block Funding (grant) | M | <p>A time recording system should be implemented across Place and Sustainability to ensure any Service, Team or Officer time that is charged to project or other work is accurately recorded to reflect actual time and costs associated with delivery.</p> <p>Such a system could be:</p> <ul style="list-style-type: none"> • an extension of the timesheet process currently used by some teams • free software available online; or • software that is either procured or built internally that is located on Council servers. <p>The system should be able to:</p> <ul style="list-style-type: none"> • Apply different staff rates, including overheads and risk percentages, for each project. • Calculate staff costs for each project based on the applied rates. • Interface with/upload data to ERP Gold to provide an efficient way of updating project ledgers with staff costs. Internal Audit recommends that whatever time recording system is chosen is used consistently across the board to ensure the most efficiency. | 31/03/2024 | <p>The Service has confirmed that the implementation of a timesheet system is a corporate issue and is being progressed with Corporate PMO. The service has confirmed they are actively liaising with the IT Service to progress this with the Corporate PMO and the Assistant Director Project Delivery as key stakeholders.</p> <p>Revised target date: TBC</p> |

