

Agenda Item No.16

TITLE INTERNAL AUDIT PROGRESS REPORT

To: AUDIT AND ACCOUNTS COMMITTEE

Date: 28TH March 2019

From: Duncan Wilkinson, LGSS Chief Internal Auditor

1. PURPOSE

- 1.1 To report on the main areas of audit coverage for the period 1st January to 28th February 2019 and the key control issues arising.

2. BACKGROUND

- 2.1 The role of Internal Audit is to provide the Audit Committee and Management independent assurance on the effectiveness of the controls in place to ensure that the Council's objectives are achieved. Internal Audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve these objectives.

RECOMMENDATION

The Committee is requested to note and comment on the contents of this report.

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LGSS Internal Audit & Risk Management

Cambridgeshire County Council

Update report

As at 28th February 2019

Section 1

1. FINALISED ASSIGNMENTS

- 1.1 Since the previous Progress Report in January 2019, the following audit assignments have reached completion, as set out below in Table 1.

Table 1: Finalised Assignments

No.	Directorate	Assignment	Compliance Assurance	Systems Assurance	Organisational impact
1.	Cross-Cutting (CCC-wide)	Administration of the Cambridgeshire Pension Fund	Substantial	Substantial	Minor
2.	Cross-Cutting (CCC-wide)	Impact of Price & Quality on Tender Evaluation	Good	Good	Minor
3.	Cross-Cutting (CCC-wide)	Payment Methods	Good	N/A	Minor
4.	Cross-Cutting (CCC-wide)	Account Coding on the Financial Ledger	Limited	N/A	Minor
5.	Cross-Cutting (CCC-wide)	Annual Key Policies & Procedures Review	N/A	Good	Minor
6.	Cross-Cutting (CCC-wide)	Response to Information Security Incidents	Good	Satisfactory	Minor

- 1.2 Summaries of the finalised reports with satisfactory or less assurance are provided in Section 4. This also excludes individual schools audits, which are reported collectively once all reviews have been finalised.
- 1.3 The following audit assignments have reached draft report stage, as set out below in table 2:

Table 2: Draft Reports

No.	Directorate	Assignment
1.	People & Communities	Coram Cambridgeshire Adoption Contract
2.	Cross-Cutting (CCC-wide)	Agency Staff Compliance
3.	Cross-Cutting (CCC-wide)	Fees and Charges Policy and Compliance (incorporating findings of the review of Discretionary & Non Statutory Service Provision)
4.	Cross-Cutting (CCC-wide)	Project Assurance Framework (including review of Project Management Framework)
5.	Cross-Cutting (CCC-wide)	Procurement Compliance
6.	Cross-Cutting (CCC-wide)	EU Procurement Regulations
7.	Place & Economy	Ely Bypass
8.	Cross-Cutting (CCC-wide)	Risk Management

- 1.4 Further information on work planned and in progress may be found in the Audit Plan, attached as Annex A.

Section 2

2. FRAUD AND CORRUPTION UPDATE

2.1 CURRENT INTERNAL AUDIT INVESTIGATIONS:

A summary of the current investigative caseload of the Internal Audit team is provided below at table 3. This includes investigations relating to suspected theft, fraud or misuse of funds, which are led by Internal Audit.

Table 3: Internal Audit Investigations Caseload

Case Category	Description of activity or risk example	No.	Outcomes
Investigations	FACT Investigation	1	Ongoing support to post-report process.
	Conflicts of Interest Investigations	4	Closed – no fraud.
	Whistleblowing Complaint	1	Closed – minor recommendations made.
		1	Closed – report issued.
	Mileage and Expenses Investigation	1	Closed – minor recommendations made.
	Allegation of Theft	1	Closed – no theft.
		1	Open – advice and guidance being provided.
	Allegation of Financial Abuse	1	Closed – referred to police.
Totals		11	

Section 3

3 **IMPLEMENTATION OF MANAGEMENT ACTIONS**

- 3.1 The outstanding management actions as at the end of February 2019 are summarised in Table 4 below, which includes a comparison with the percentage implementation from the previous report (bracketed figures).
- 3.2 There are currently 14 management actions outstanding. Further detail on all outstanding actions is provided at Annex B.

Table 4: Outstanding Management Actions

	Category 'Essential' recommendations		Category 'Important' recommendations		Total	
	Number	% of total	Number	% of total	Number	% of total
Implemented	0	0% (0%)	43	78% (67%)	43	78% (67%)
Actions due within last 3 months, but not implemented	0	0% (0%)	3	5% (4%)	3	5% (4%)
Actions due over 3 months ago, but not implemented	0	0% (0%)	9	16% (29%)	9	16% (29%)
Totals	0		55		55	

4. SUMMARIES OF COMPLETED AUDITS WITH SATISFACTORY OR LESS ASSURANCE

A. CROSS-CUTTING (COUNCIL WIDE) REVIEWS:

A.1 Accuracy of Account Coding on the Financial Ledger

Financial transactions on the Council's General Ledger are assigned coding, which provides key information about each transaction. Firstly, a "cost centre" code is assigned, which indicates which service within the Council generated the transaction. Then, an "account code" is assigned, which indicates the type of transaction being recorded.

Use of account codes enables the Council to analyse total income and expenditure on different types of activity, across the Council as a whole. Examples of account codes in use on the ERP system include codes for pay (A0000), agency staff costs (A4000) and printing costs (D3000). Budget holders are responsible for ensuring the correct coding of transactions within their own budget areas.

Internal Audit produced a report giving limited assurance over the accuracy of the use of account coding on the Council's Financial Ledger, after several Internal Audit reviews in 2018/19 identified significant levels of expenditure which had been assigned to the incorrect account codes. The Head of Procurement had also raised concerns with Internal Audit that incorrect coding was affecting his team's ability to analyse expenditure.

The root cause of the incorrect coding was a lack of awareness among budget holders of the importance of correct account coding, as well as some confusion regarding the definition of different types of expenditure (for instance, consultancy expenditure being incorrectly classed as agency staff costs, or contract expenditure being incorrectly classed as grants).

It is important to note that the use of incorrect account codes does not impact the accuracy of the Council's year-end accounts. This is because the presentation of year-end accounts is primarily based on the use of "cost centre" coding, rather than account coding. Provided that expenditure which has been coded to an incorrect account code is still assigned to the correct cost centre code, in the vast majority of

cases this will not impact on the Authority's accounts. Internal Audit has not identified concerns regarding incorrect use of cost centre codes.

However, incorrect use of account codes does still have an impact on the Council. When transactions are not assigned to the correct account code on the General Ledger, management's ability to analyse and control different areas of expenditure is diminished. This also affects the ability of central corporate teams, such as Procurement, Internal Audit and Transformation, to analyse expenditure on a category basis. This is important as, for instance, it allows Procurement to find areas of spend where framework contracts may generate savings, conduct analysis of off-contract expenditure to increase compliance with Contract Procedure Rules, and so forth.

Additionally, the Council publishes all items of expenditure over £500 online, in line with the requirements of the Local Government Transparency Code (2015). This includes analysis of the 'expense type', based on the account code used. Interested external parties who access this data to conduct their own analysis may reach incorrect conclusions regarding Cambridgeshire County Council expenditure if the expense coding is incorrect, which has the potential to create reputational damage to the authority. Under the Local Government Transparency Code, the Council is required to publish a merchant category and "summary of the purpose of the expenditure" for each item published, and if this information is erroneous then the Council would also be failing to meet its obligations under the Code. There is also a risk that incorrect coding could lead to incorrect Freedom of Information Act responses being issued by the Council.

As a result of the Internal Audit report, a number of actions to address the risks around incorrect use of account codes have been agreed. The Council's Scheme of Financial Management and Budget Holder Guidance will be updated to provide more guidance on the importance of correct account coding, and a guidance document will be produced to help staff with some of the more commonly-confused codes. Information on account coding will also be incorporated into the Council's Budget Holder training sessions. Other actions include a data cleanse to correct the most high-value miscoded items identified by Audit before the end of the financial year, and reminders to Finance staff about the importance of monitoring coding and correcting miscodes.

5. OTHER AUDIT ACTIVITY

5.1 UPDATES TO THE INTERNAL AUDIT PLAN 2018/19

Internal Audit has experienced a number of pressures on the delivery of the Internal Audit Plan 2018/19, due to additional requests for Internal Audit work as a result of the changing risk profile. In order to accommodate these pressures within available resource, the Plan was reviewed and revised in August 2018 and December 2019, with changes approved by SMT and Audit & Accounts Committee in September and January accordingly.

Pressures on the Audit Plan have continued. In February, Internal Audit was commissioned to undertake a review of the award of the tenancy at Manor Farm, and a review originally planned for 2019/20 has been brought forward. Additionally, the team continues to provide additional support to ongoing work relating to the Community Transport Investigation.

At this point in the financial year there is little ability to amend the reviews remaining in the Plan, as work has commenced on all reviews in the 2018/19 Audit Plan. Given the additional pressures created, there is likely to be an impact on the ability of Internal Audit to finish all planned reviews to draft report stage by the end of the financial year, as planned. While every effort will be made to ensure that as many reports as possible reach draft stage on time, it is expected that some work will require finishing in the first month of the new financial year.

5.2 PROJECT ASSURANCE FRAMEWORK AND PROJECT MANAGEMENT

Following the development of a new Project Management Framework at Cambridgeshire County Council by the Transformation Team, Internal Audit have been working to develop a Project Assurance Framework for the Council, as well as reviewing the Project Management Framework now in place. The aim of Project Assurance is to ensure that the Council identifies projects which will have a strategic impact on the Council, and ensure that they are subjected to review at key points ('gateways') in the project lifecycle.

The draft proposed framework is now complete, with the intention to introduce a process to assess 'strategic' projects on two points: firstly whether the critical required controls for Council projects have been met (on a pass/fail basis); and secondly to provide a quality assurance over key elements of project management.

Recommendations for improvements to the Project Management Framework have also been developed alongside this.

Prior to finalisation of the report and proposals, Internal Audit is undertaking a process of consultation with key stakeholders, including the Council's Commercial Board and SMT. Further updates will be provided on the progress of this work.

5.3 KEY FINANCIAL SYSTEMS REVIEWS

Internal Audit is undertaking work on the annual suite of Key Financial Systems reviews, continuing on from the initial work undertaken into the ERP Gold system in autumn 2018. One review, considering the administration of the Cambridgeshire Pensions Fund, has already been completed and an opinion of substantial assurance has been awarded. The remaining reviews are still underway.

5.4 IMPACT OF PRICE & QUALITY ON TENDER EVALUATION

Internal Audit completed a review looking at how price and quality are considered when the Council evaluates tenders, and the subsequent financial impact of these considerations. This report gave good assurance, but also identified some recommended actions to further strengthen the Council's control environment.

In particular, it is proposed that when reviewing tenders, the Council should be awarding contracts to the service provider that will provide the required service specification at the lowest cost. A pass/fail criteria should be used to ensure the service provider will be able to meet the core requirements of the specification. In order to achieve this successfully, it is recommended that a higher focus should be put into producing a more specific service specification which details the core requirements that are necessary to provide the service.

In some instances, tender bids may offer to provide a service above and beyond the specification required, or may suggest additional innovation. Officers may at times believe that the additional cost is justified and represents best value for money given the additional quality offered. It is recommended that a formal route should be available to permit recorded approval of any award to a contractor other than the lowest bidder, in line with the Council's procurement waiver process.

These recommendations were discussed by the Council's Commercial Board on the 14th February 2019 and it was agreed that these will be taken forward within the Council's Commercial Strategy. Internal Audit have also fed the recommendations in to the current review of Contract Procedure Rules, which are being updated.

CCC INTERNAL AUDIT PLAN 2018/19

Summary of Progress:

Total Completed Audits	33
Total Audits at Draft Report Stage	8
Total “Ongoing” Work <i>(i.e. which does not have a specific end date, but will close at the end of the financial year)</i>	15
Total Open Audits	37
Total Not Yet Opened Audits	0

Full Audit Plan:

Audit Title	Status	Quarter Opened	Quarter Closed
Cross-Cutting and Council Wide Audit			
Agency Staff Compliance	Draft	2	
EU Procurement Regulations	Draft	2	
Procurement Compliance	Draft	1	
Unannounced Visits	Closed	1	3
Impact of Price & Quality Evaluation	Closed	3	4
Development of Project Assurance Framework	Draft	2	
Project Assurance of High Risk Projects (1)	Ongoing	All year	N/A
Project Assurance of High Risk Projects (2)	Cancelled	N/A	N/A
Project Assurance of High Risk Projects (3)	Cancelled	N/A	N/A
Project Assurance of High Risk Projects (4)	Cancelled	N/A	N/A
Development of Project Management Framework	Draft	2	
Management of Consultants and Interims	Closed	1	3

Account Coding on the General Ledger	Closed	4	4
Payment Methods	Closed	3	4
Ely Bypass Review	Draft	1	
Key Performance Indicators	Open	1	
Corporate Key Performance Indicator Framework	Open	4	
Discretionary and Non-Statutory Service Provision and Expenditure	Draft	2	
Fees and Charges Policy and Compliance	Draft	2	
Annual Key Policies and Procedures Review	Closed	3	4
Directorate Performance Management	Open	1	
Grants to Voluntary Organisations Compliance	Open	3	
Grants to Voluntary Organisations Framework	Closed	1	2
Procurement Governance	Cancelled	N/A	N/A
Annual Whistleblowing Policy Report and Awareness	Open	3	
People & Communities Directorate			
Contract Management of Residential and Nursing Care Providers	Open	1	
Direct Payments Compliance	Open	2	
P&C Contract Management	Draft	2	
Troubled Families Grant 18-19	Ongoing	All year	N/A
Schools Payroll & Safe Recruitment 18-19	Cancelled	N/A	N/A
Personal Budgets	Open	1	
Fostering Service	Open	1	
Special Educational Needs Placements	Cancelled	N/A	N/A
Annual Safeguarding Assurance	Cancelled	N/A	N/A
Economy, Transport & Environment Directorate			
Transport Contract Management	Open	3	
Section 106 Funding	Open	3	
Highways Contract Open Book Review 18-19	Closed	1	2
Highways - Commercial Group	Ongoing	All year	N/A
Highways – Contract Review	Open	2	
Waste Management Steering Group	Ongoing	All year	N/A
Street Lighting PFI Open Book Review 18-19	Open	3	

Waste PFI	Open	4	
Local Transport Capital Block Funding	Closed	1	2
Growth Deal	Closed	1	2
Bus Services Operators Grant	Closed	1	2
Pothole Action Fund	Closed	1	2
Cycle City Phase II Grant	Closed	1	3
National Productivity Fund	Closed	1	2
Safer Roads Funding	Closed	1	3
Procurement Transport Project	Closed	1	2
P&E Partnership Services Cost Recovery	Open	1	
Innovate UK - Smart Cambridge Grant	Closed	2	2
Flood Damaged Roads	Closed	2	2
Cambridgeshire Challenge Fund (Drought Damaged Roads)	Closed	2	3
SWIM Project	Closed	1	2
Public Health and Corporate & Customer Services Directorates			
Public Health Contract Management	Closed	1	2
Broadband Grant	Closed	1	1
Public Health Grant	Closed	1	1
Key Financial Systems			
Accounts Receivable	Open	4	
Purchase to Pay	Open	4	
Payroll	Open	4	
General Ledger	Open	4	
Bank Reconciliation	Open	4	
Treasury Management	Open	4	
Administration of Cambridgeshire Pension Fund	Closed	4	4
Financial Systems IT General Controls	Open	4	
ERP Assurance - Accounts Receivable	Closed	2	3
ERP Assurance - Accounts Payable	Closed	2	3
ERP Assurance – Debt Recovery	Closed	2	3
ERP Assurance – Bank Reconciliation	Closed	2	3
Risk Management Audit	Draft	4	
Governance & Risk Management			
Risk Management	Ongoing	All year	N/A

Annual Governance Statement-Code of Corporate Governance	Ongoing	All year	N/A
Information Governance & IT Audit			
Information Security	Open	4	
Response to Information Security Incidents	Closed	1	4
Controls Review of Critical Systems	Open	4	
ICT Disaster Recovery	Open	4	
Anti-Fraud and Corruption			
Fraud Investigations 17-18	Ongoing	All year	N/A
Community Transport Investigation	Open	1	
Community Transport Tender Review	Closed	2	2
Whistleblowing Complaint	Closed	1	2
Whistleblowing Complaint (Q4)	Closed	3	4
Declarations of Interest Investigation	Closed	1	4
Mileage & Expenses Investigation	Closed	1	1
National Fraud Initiative	Ongoing	All year	N/A
Other Planned Work			
Advice & Guidance	Ongoing	All year	N/A
Freedom of Information Requests	Ongoing	All year	N/A
Follow-Ups of Agreed Actions	Ongoing	All year	N/A
Audit Plan	Ongoing	All year	N/A
Committee Reporting	Ongoing	All year	N/A
Management Reporting	Ongoing	All year	N/A

ANNEX B

Summary of Outstanding Recommendations

(Recommendations as at the end February 2019).

Audit	Risk level	Summary of Recommendation	Target Date	Status
3rd Party Assurance	I	<p>Contracts do not have third party assurance requirements</p> <p>Officers responsible for commissioning high-value contracts with suppliers, who are likely to hold or process large volumes of personal data, should consider including in their specifications that the Council must be provided with appropriate third party assurance over the security of systems.</p> <p>IT and Procurement officers should be aware of the possibility of including these requirements in specifications, and provide advice and guidance to officers commissioning such contracts.</p>	31/05/18	<p>The Business Intelligence Manager confirmed work is progressing on this recommendation but that it is proving more resource-intensive and taking longer than originally anticipated. He currently anticipates that the work should be completed by February 2019 (dependant on resource levels).</p> <p>The Data Protection Officer confirmed he would be meeting with the team in early March to discuss progress of this action, and he will update with progress after the meeting.</p> <p>The team are continuing to chase completion of the GDPR amendments in contracts; so far they have achieved 61%. They would imagine that they will be close to completion by end of April.</p> <p>Revised target date: 30th April 2019</p>
Schools Payroll & Safe Recruitment	I	<p>Review of CCC Contracts with External Payroll Providers</p> <p>Internal Audit recommended a review of CCC's contracts with the external providers of payroll services to maintained school, to assess the requirements relating to the provision of third-party assurance over integrity of</p>	30/06/18	<p>A meeting with external payroll provider EPM to discuss the recommendation was carried out on the 16th January (after it had to be postponed previously). The contract renews in April 2019.</p> <p>The Director of Learning has confirmed that he has met with EPM. A further update on the</p>

		payroll systems.		<p>outcomes of this meeting has been requested but is pending, at the time of this report being written.</p> <p>Revised target date: 31st March 2019</p>
Direct Payments Compliance	I	<p>Monitoring done by Direct Payment Support Services The role of the Direct Payment Support Services in relation to the type and frequency of monitoring they carry out on accounts must be clarified.</p> <p>Direct Payment Monitoring Officers should monitor a sample of trackers with the relevant invoices to ensure Purple/Penderels are paying out money in accordance with the service user's Care and Support plan.</p> <p>Risks: • Service users could misuse their money without detection • The Council may not be getting value for money from their chosen Direct Payment Support Service</p>	30/04/18	<p>The Internal Audit team are now reviewing the direct payments contract processes as part of the 2018/19 Direct Payments audit review. This audit is expected to be completed within the next few weeks. Emerging findings are subject to change as audit work continues but currently it is believed that this action is outstanding due in part to problems accessing information from the Direct Payments Support Services. This will therefore be incorporated into more up-to-date recommendations in this latest audit.</p>
Use of Consultants	I	<p>Succession Planning - Several instances were identified by the review of interims remaining in post for significant time periods.</p> <p>A review should be undertaken of all posts currently occupied by interims and plans should be developed to transition these into permanent arrangements through development of existing staff, external recruitment processes etc. Long-term succession plans should be developed for these posts, and other posts which have been occupied by interims over the past three years.</p> <p>When a repeat exemption to contract procedure rules is approved for appointments of consultants or interims, the</p>	31/01/19	<p>An update has been requested from the Director of Business Development and Improvement</p>

		Procurement team should follow-up with the service to ensure an appropriate long-term solution is being put in place, as at present it appears that while services are prompted to consider alternative arrangements at the point of exemption approval, there is a risk that this is then forgotten about afterwards. Repeat exemptions where Procurement advice is not being taken should be flagged by the Procurement team to senior management at the Council.		
Use of Consultants	I	<p>Associate Advisers - The framework contract for Associate Advisors was let in 2011 and expired in March 2015. Since then repeat exemptions have been approved.</p> <p>The Associate Advisers framework contract should be re-tendered in an open procurement process immediately.</p>	31/01/19	<p>The retendering process has commenced. Head of Service for Schools Intervention is leading on this and she has written the RFQ, which has been looked at by procurement, it is now with the Legal team. Service chasing this up with Legal.</p> <p>Timetable planned, although the delay from Legal will push this back.</p> <ul style="list-style-type: none"> • Request for Quotation Issued – 11th March 2019 • Deadline for Clarification Questions – 18th March 2019 • Deadline for Quotation Responses – 29th March 2019 • Quotation Evaluation – w/c 1st April 2019 • Contract Awarded / Start Date – w/c 6th April 2019 • Contract End Date – 30th April 2020 <p>Revised target date: 30th April 2019</p>

Use of Consultants	I	<p>Independent Persons - 'Independent Persons' in Children's Social Care are a specialist group of consultants who may be called upon to undertake investigations into social care complaints, according to statutory requirements.</p> <p>The Use of Consultants review identified concerns that individuals are appointed to these roles via word of mouth rather than a formal process. Around £15k was spent with these individuals in 2016/17, so the consolidated spend over several years would breach the £25k threshold at which a procurement process is required.</p> <p>It was therefore recommended that a framework contract should be put in place for Children's Social Care Independent Persons. Identified individuals should be invited to submit bids to join the framework as part of an open procurement process.</p>	31/01/19	<p>Internal Audit are in discussions with the Service Director, Children & Safeguarding, Peterborough & Cambridgeshire regarding this action. The service feel that a framework contract might not be the correct solution, so the service wishes to undertake further review of the current state of expenditure on these roles, and understand how best to commission them in future. Internal Audit will follow this up and support the service in identifying an appropriate solution.</p> <p>Next update due: 31st March 2019</p>
Deprivations of Liberty in Residential & Nursing Settings	I	<p>Backlog of cases IA recommends that the team should develop a formal plan to monitor and address the backlog, including targets for the number of cases to be processed on a monthly/quarterly basis; a risk-assessed approach to prioritising backlog cases to be addressed; and formal progress reporting to senior management. Risk: Non-compliance with the Legislation</p> <p>Agreed Management Actions:</p> <p>a) The team is currently getting advice from the legal team on whether they can go ahead with their proposed plan of split of back log cases into 2 lists and</p>	31/12/18	<p>The service has stated this action is completed and has provided supporting evidence. This is in the process of being reviewed by Internal Audit at time of reporting.</p> <p>There is evidence that legal advice has been received in relation to element (a) of the action, but Internal Audit has requested further information on how the Service addressed the backlog of cases following the advice from the legal team.</p>

		<p>to write back to the managing authorities to resubmit application for those clients which they think are deprived of their liberty.</p> <p>b) In addition to this, Internal Audit recommends that the team should develop a formal plan to monitor and address the backlog. This action included a range of requirements for the planning, including targets for the number of cases to be processed on a monthly/quarterly basis; a risk-assessed approach to prioritising backlog cases to be addressed; and formal progress reporting to senior management.</p>		
Social Media Use	I	<p>Regulation of Investigatory Powers Act Policy:</p> <p>The existing Regulation of Investigatory Powers Act (RIPA) policy and guidance should, as soon as possible, be enhanced in respect of social media in order to reflect the contents of the letter from the Office of Surveillance Commissioners, dated 20 March 2017 which specifically refers to the Covert Surveillance of Social Networking Sites.</p> <p>The policy and guidance should be made readily accessible to all staff by being re-instated on the CCC intranet.</p>	31/03/18	<p>A new Policy has been drafted by the Monitoring Officer and a report will be presented to the Audit and Accounts Committee in March 2019.</p> <p>Revised target date: 31/03/2019.</p>
Information Governance Policies	M	<p>Asset management policies and procedures</p> <p>A complete physical asset register, listing the council staff member responsible for the asset should be created</p> <p>If assets are not managed or lost there is a risk of data breaches occurring (and not identified) leading to</p>	30/09/17	<p>The Director of Corporate and Customer Services has discussed the action with the new Interim Programme Director for IT. The conclusion is that this proposal should not be dropped but a formal project needs to be initiated. As a result they have agreed for a proposal to be drafted and progressed through the Gate 0 process. A Project</p>

		reputational or financial damage.		<p>Management Office analyst has also been asked to advise on the process requirements.</p> <p>Any further work would be subject to review by the Business Services, Systems and Change team in terms of required resources etc, but the Interim Programme Director has indicated that resource support and funding may be available to facilitate this.</p> <p>Revised target date: This will be followed up throughout the project process</p>
Section 106	M	<p>S106 Monitoring system records:</p> <p>The Internal Audit review identified gaps in the team's electronic S106 recording system. It was therefore agreed that, following the introduction of a new S106 monitoring system, every scheme should be subject to detailed review to establish that all of the electronic information relating to each scheme is complete and accurate.</p>	30/09/17	<p>Funding was agreed by General Purposes Committee in November 2018. Procurement of the system commenced in January 2019. When procured, training and data migration will follow and the system will be live for use by the end of April 2019.</p> <p>Revised target date: 30/04/19</p>
Client Contributions Payment Methods	M	<p>Monitoring Take-Up of Direct Debits</p> <p>Regular monitoring of the take up of direct debit payments should be undertaken to identify if activities to encourage customers to pay by direct debit have been successful.</p>	30/04/17	<p>Direct Debit uptake will be added to the list of proposed measures for the finance dashboard, to be agreed by management teams. This action was planned to be linked to the new online Direct Debit form being set up. The reports can now be run manually, and the performance dashboard was expected to be updated to include information on direct debit by the end of January 2019.</p> <p>An update has been requested from the Social</p>

				Care Finance Operations Manager but has yet to be received at the time of writing.
Safe Recruitment Compliance	M	Flag Overdue DBS Information: Internal Audit review identified that DBS checks which are recorded in employee files are not always also recorded on Oracle. To assist HR and managers in easily identifying any overdue DBS information, it was agreed that for all employees involved in regulated activities and who require an Enhanced DBS check, a flag should appear on ERP Gold until DBS information has been entered. This will reduce the risk that follow-up action to ensure all DBS checks are in place may not be undertaken.	31/12/17	This is being picked up by the LGSS Head of HR Policy and Projects. The latest update from HR is confirmation that the report should be up and running by end March, as they previously committed to. Revised target date: 31st March 2019