Summary of Outstanding Recommendations

*(Recommendation status as at **5.11.2025**).*

Audit	Risk level	Summary of Recommendation	Target Date	Status
High Recommendations overdue ***- over 12 months***				
Case 143 - JS Direct Payment	H	This Direct Payment should be moved to an arranged provision as soon as possible, in order to prevent any further misspend and reduce the risk of potential fraud. Alongside this, the Service Director should also formally consider invoicing the family for repayment of the spend where it can be demonstrated that the family were informed or should clearly have known that the spend was inappropriate. This should not include the amount invoiced per recommendation 2 to avoid double counting.	30/09/2024	DP is being updated via creation of an operational procedure covering contingency (and that this should not always automatically be a financial sum). The need to review contingencies is already part of the review of care and support plans guidance. The current care and support plan factsheet and the DP factsheet will be amended to make it more explicit that contingencies should not automatically allocate money, if it is, it should be clear the reasoning for the sum identified and reasonable; managers should be clear of the implication for financial contingencies (E.g. tying up CCC monies) when signing off plans AND be explicit about evidence of the review of any contingency (financial or otherwise) is evidenced within the review conversation/form within the care record. Revised target date: 30/11/2025 Revised target dates from previous reporting cycles: • June 2025 – 30/11/2025 • March 2025 - TBC • December 2024 - TBC
Medium Recommendations overdue ***- over 12 months***				
No current overdue recommendations in this category for Adults Health and Commissioning				

*High Recommendations overdue - **over 3 months***				
LDP Pooled Budget Disaggregation Programme	H	The Council should prioritise finalisation and signing of the MoU with the ICB, ensuring it is updated and finalised with critical provisions before signing, including clear overhead allocation methodology (e.g. IT and administrative overheads), binding dispute resolution procedures with defined timeframes, consistent payment terms with ICB that preferably include advance payment arrangements , and explicit governance mechanism for further amendments. If signing must proceed with gaps due to time constraints, these elements should be specifically prioritised for the first formal review.	30/05/2025	The Memorandum of Understanding (MoU) has now become a Memorandum of Agreement (MoA) due to the LDP Section 75 agreement ending on 31 March 2025. A MoU is a broad, non-binding agreement that expresses the general intentions and goals of parties. Whereas a MoA is a more specific, legally binding agreement that outlines the detailed obligations and commitments of the parties. A separate MoA for S117 is also being developed. Both MoAs are currently in the final stages of development and are due to be signed off. Internal Audit has requested copies of the signed versions. This recommendation cannot be closed as implemented until formally executed by both parties. Revised Target Date: TBC Revised target dates from previous reporting cycles: • June - TBC
LDP Pooled Budget Disaggregation Programme	H	The finance workstream should implement a formal tracking mechanism to monitor the financial impact of the disaggregation, including tracking of disputed cases, payment collection, and variance against the projected financial position. This should be reported to both the LDP reconfiguration Board and senior leadership.	30/05/2025	The variance against the projected financial position is reported through standard Finance Monitoring Report processes. Payments issues are now largely resolved with the debt position up to 2024/25 cleared and invoices being paid on a timely basis in 2025/26. Disputed cases still in process and awaiting agreement of new cost splits. Revised Target Date: TBC Revised target dates from previous reporting cycles: • June - TBC
*High Recommendations overdue **- under 3 months***				
No current overdue recommendations in this category for Adults Health and Commissioning				
*Medium Recommendations overdue **- over 3 months***				

Case 143 - JS Direct Payment	M	An invoice should be issued for the amount of c. £16,734 that has been refunded twice to XS's account. The service should create a reconciliation of the duplicate requests to the first requests in order to support the invoice and evidence the correct amount.	30/11/2024	The service has confirmed that a letter has been issued with detailed breakdown linked to evidence of duplicate payments and account duplicates reconciled. An invoice for £20,445.68 was raised in ERP 24/10/2025 and issued to DP fin reps. Revised target date: 30/11/2025 Revised target dates from previous reporting cycles: • June 2025 – 30 November 2025 • March 2025 – 31 March 2025 • December 2024 - TBC
Case 143 - JS Direct Payment	M	Documented guidance for Direct Payment Monitoring Officer's should include responsibility for regular monitoring of care staff rates of pay. If these are increased above the expected rate, or if staff are found to be carrying out roles outside the scope of the Care and Support plan, the DPMO should challenge this in writing to the Authorised person(s) and take action to prevent it. Alongside this, the Authorised Person(s) should then be provided with guidance that any pay in excess of the standard amounts needs to be covered by the service user's own money.	28/02/2025	The service has reported that Officers are drafting a set of operational procedures for review and testing, prior to implementation and are working toward 31/8/25. Internal audit will review the procedures once drafted. The update above is from the previous reporting cycle. No update has been received for this cycle. Revised target date: 30/11/2025 Revised target dates from previous reporting cycles: • March 2025 - TBC
Case 143 - JS Direct Payment	M	The DPMO and DPSS roles and responsibilities should be reviewed and distinctly defined in an appropriate policy/procedure document, to ensure that all parties are aware of who is required to take action within situations such as this and to ensure that suspected fraud or inappropriate use of a DP is addressed swiftly and the relevant account is effectively monitored. This review should include clarifying what (if any) responsibilities are placed on the DPSS through their contractual arrangement with CCC and define responsibilities of staff within CCC for managing the contractual relationship and any underperformance or non-compliance by the DPSS.	28/02/2025	The service has reported that officers are drafting a set of operational procedures for review and testing, prior to implementation. Internal audit will review the procedures once drafted. Revised target date: 30/11/2025 Revised target dates from previous reporting cycles: • June 2025 – 30/11/2025 • March 2025 - TBC

Case 143 - JS Direct Payment	M	Direct Payment Monitoring procedures should make it clear that any invoices/refund forms sent by the authorised person to the Council or DPSS's must be supported by prime records (such as original supplier invoices) before any money is reimbursed, to prevent the risk that the Council pays for purchases that did not occur or where the value has been fraudulently inflated. CCC should write to providers of Direct Payment Support Services, to make it clear that this requirement should form part of their expenditure approval processes. These prime records should then be kept in a central location so they can be referred to in the future. This information should be provided to DPSS in writing and be included as part of the contractual arrangement between them and CCC.	28/02/2025	The service has reported that officers are drafting a set of operational procedures for review and testing, prior to implementation. Internal audit will review the procedures once drafted. Revised target date: 30/11/2025 Revised target dates from previous reporting cycles: • June 2025 – 30/11/2025 • March 2025 - TBC
Mosaic System Audit	M	Cases of delayed notification of leavers by analysed (e.g. by teams and causes) to identify the underlying reasons for late notification of leavers and appropriate action/s developed to address them. Arrangements be put in place to share lessons learnt from cases prolonged delayed in deactivating leavers on Mosaic system with managers and HR to forestall future recurrence.	31/03/2025	Internal Audit has discussed the risks around the delayed notification of leavers with the Head of Business and Digital Systems and determined that the risks around unauthorised amendments by leavers and incomplete tasks in Mosaic to be low. Whilst communications are issued to the service to ensure that movers and leavers requests are submitted within a timely manner, a greater risk remains around unauthorised amendments in Mosaic by movers. To address this risk, a new mitigating action has been agreed with the Head of Business and Digital Systems and the Head of IT Operational Services to strengthen communications to clarify the mover process, including the respective roles and responsibilities of the mover, their managers and the Adults Business Systems team. The detail and timescale for this action are due to be confirmed 7.11.25. Revised target date: TBC Revised target dates from previous reporting cycles: • June 2025 - TBC • March 2025 – TBC
Mosaic System Audit	M	Management to agree financial hierarchy or upper limit for certifying billing and payment cycles and ensure the agreed approach is documented, with the agreed limits applied to relevant roles in the Mosaic system.	01/04/2025	Progress delayed due to operational priorities. Liaison required with AHC Finance. Revised target date: TBC

				Revised target dates from previous reporting cycles: • June 2025 - 31/8/2025 • March 2025 – TBC
LDP Pooled Budget Disaggregation Programme	M	2a - The service should complete a comprehensive Project Initiation Document (PID) ensuring all sections contain complete information, specifically addressing the gaps in scope definition, SMART objectives, financial targets, workstream management , and resource allocation plans. 2b - The Programme Board should develop detailed plans for Phase 2 and 3 within the first month after transition. These plans should include clear timelines, required resources, key decision points, specific milestones, success criteria and specific arrangements for moving from the temporary Model 3 to a permanent solution. The plan should incorporate lessons from Phase 1 and establish specific ways to monitor and reduce the expected financial deficit.	30/06/2025	Part 2a (Comprehensive PID) has been closed as implemented. While a comprehensive PID was not developed during the project, this is no longer relevant given the project is closed in July 2025, and a retrospective PID would serve no practical purpose. The closure report captures extensive lessons learned, including explicit acknowledgement that comprehensive PIDs should be developed up front for future projects. Regarding Part 2b– Phase 2/3 Plans remains open. Service has confirmed that phase 2 and 3 will not proceed as originally planned but will instead be initiated as entirely new projects if commissioned in future. When these projects are established, IA will verify that comprehensive PIDs, project plans and documentation are established upfront in line with CCC project management framework, applying lesson learned from phase 1. Revised Target Date: TBC Revised target dates from previous reporting cycles: • June 2025 – 31/07/2025
LDP Pooled Budget Disaggregation Programme	M	As soon as reasonably possible, the LDP project team should aim to: - Revise the EQIA and EnVIA to ensure that service user impacts will be adequately assessed and mitigated. - Develop a service user communication plan. The immediate focus should be on communicating to service users any changes to care arrangements and any actions that they need to take to ensure continuity of care.	30/05/2025	The service has reported that Part A (Impact Assessments) have been completed, with the EqIA and EnVIA reviewed and shared with Internal Audit. However, Part B - Service User Communication Plan remains outstanding. Service has confirmed that a formal communication plan was not developed before project closure in July 2025. Given that significant post-disaggregation work continues including resolution of disputed cases and finalisation of legal agreements that may impact service users, Internal Audit has requested evidence of how service users are being systematically informed of ongoing changes through business-as-usual arrangements and how service user communications are being managed post project closure before this element can be closed. Revised Target Date: TBC

				Revised target dates from previous reporting cycles: June 2025 – TBC
LDP Pooled Budget Disaggregation Programme	M	The LDP project team should establish separate quality assurance mechanism distinct from the benefits realization framework, focusing specifically on monitoring the quality-of-care provided to service users during and after the transition. This should include defined metrices, monitoring frequency and reporting structure.	30/06/2025	Service has confirmed that quality assurance is incorporated within day-to-day processes and practice when completing reviews and reassessments and wider provider quality assurance is led by Commissioning. To close this recommendation, Internal Audit requires documentation showing the quality assurance framework, including quality metrics, monitored review frequency, and reporting structure. Additionally, sample evidence that the framework is operating in practice - such as quality monitoring reports or dashboards. Revised Target Date: TBC Revised target dates from previous reporting cycles: • June 2025 – TBC
Medium Recommendations overdue ***- under 3 months***				
Adult Social Care Complaints	H	A quality assurance process for complaints should be developed and implemented to ensure an appropriate person reviews the complaint file evidence and responses to check that: - The investigation was carried out by an appropriate and sufficiently independent officer - The investigation has been carried out in line with the investigation plan and evidential requirements (see recommendation 3) - The evidence supports the conclusions in the complaint response - Where complaints are upheld or partially upheld root causes have been identified - Actions and lessons learned have been identified to address the root cause and to reduce the likelihood of similar complaints occurring in the future This quality assurance process, including roles and responsibilities for carrying out the quality assurance process, should be documented in internal procedures	29/08/2025	The service has reported the action as completed. However, Internal Audit's review of the evidence provided has not enabled us to categorise this action as fully implemented. Internal Audit will continue to liaise with the service to review progress and evidence. Revised Target Date: TBC This is the first reporting cycle for which this recommendation has been overdue

		(in conjunction with recommendation 3 re guidance on undertaking complaint investigations).		
Case 168 - Complaints & HR	M	The AHC Directorate should develop a specific procedure to handle social care referrals when they are made in respect of internal staff where there is or may be a risk that existing professional relationships may be impacted. In respect of referrals for help and support, this should consider highlighting the need to enable separation of their professional life and identity from their social care referral(s) (i.e. ensuring that correspondence is not sent to them at work); a process to ensure that if referrals do not go through the 'normal' route they cannot be e.g. lost in someone's email inbox (as appears to have happened in this case); and where possible an instruction that the individual should be consulted with regards to which member of staff receives their referral, in case there is a risk of this impacting a significant professional relationship. This should be developed with input from colleagues in HR and should consider whether it may also be appropriate to consider notifying HR in such instances.	01/08/2025	No update has been received for this reporting cycle. Revised Target Date: TBC This is the first reporting cycle for which this recommendation has been overdue