

## Consolidated Outstanding Priority 1 and 2 Internal Audit Actions

Wiltshire Council Outstanding Actions 01.07.2022

Non Schools

### Corporate Director Resources

#### Main Accounting (Audit Report Issued 11th June 2020)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43460	We recommend that the Financial Manual is finalised, approved and published to the Council as a whole as soon as is practically possible. The published manual should be communicated to relevant officers to ensure they have an appropriate understanding of the practices they are required to follow.	2	Outstanding	30-Sep-20	30-Sep-22	Head of Corporate Finance	A full review of Financial Regulations and Financial Procedures is planned to ensure procedures remain relevant, transparent and understandable. Due to other business priorities this work is now due to be completed by the end of summer 2022

#### Corporate Debt Management Management (Audit Report Issued 24th June 2020)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43749	We recommend that the Debt Management Policy, Corporate Debt Management and Recovery Strategy and associated guidance are revisited to ensure they are complete, encompassing the requirements for full and proper records and adequately details responsibilities for all areas of income and debt management. These should then be finalised and approved. Once approved these should be rolled out with an appropriate programme of training for relevant officers to ensure that their obligations are fully communicated and understood.	2	Outstanding	31-Mar-21	31-Mar-22	Chief Accountant and Head of Revenues and Benefits	The Debt Management Policy continues to be maintained and updated, however the launch of the policy has been delayed due to Covid related pressures and delivery of emergency support. The latest edition incorporates Adult Social Care debt and will be ready for release to support the Evolve programme and training.

**Programme Management (Audit Report Issued 4th October 2019)**

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42099	We recommend that the existing framework is developed to capture all projects and programmes being delivered across the whole Council so there is consistency of approach and a clear corporate wide view.	2	Outstanding	30-Nov-19	31-Dec-21	Corporate Director Resources	This recommendation has been included as a main focus in the creation of a new Transformation Board, Transformation Delivery Group and Transformation Pipeline. Transformation Board Terms of Reference and membership agreed at first meeting in June 2022, and initial draft pipeline is in place. Further work to develop this, create the mechanisms for collecting information on all projects and applying corporate prioritisation to them will continue over the next 4-5 months.

**Pensions (Audit Report Issued 30th April 2019)**

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
41018	We recommend that a full reconciliation be undertaken between Altair and SAP Payroll. This recommendation is carried over from last year's audit report.	2	Outstanding	01-Dec-19	31-Dec-20	Head of Pensions Administration and Relations	Rectification project commenced in July 2021 & is now being outsourced. The additional value of a full reconciliation will only be gained on correction of the records of pensioners within this exercise, however the new Pen & Dep reconciliations continue in line with previous SWAP recommendations and a more comprehensive reconciliation is currently being trialled. Subsequent migration to an integrated payroll system will further enable reconciliation. 2022/23 SWAP audit currently in progress on the subject of payroll reconciliation.

Pension Fund Key Control Review (Audit Report Issued 15th March 2022)							
Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
46885	We will carry out a reconciliation to identify transfers in that have been processed in the SAP system but not in Altair. We will ensure Altair is updated with any missing liabilities and embed the new process to monitor transfers in are accurately processed going forward.	2	Outstanding	31-May-22		Head of Wiltshire Pension Fund	Staff resource constraints have been preventing progress of this action. This will be treated as a priority in work allocation going forward.
46887	<p>We will review the backlog of aggregations, frozen refunds and retired members and take necessary steps to ensure this is progressed where possible.</p> <p>We will develop controls to monitor backlog in these areas going forward and report updates to the Pensions Committee regularly.</p> <p>We will review the data stored for status 3 members and determine a way to remove any personal data which is no longer necessary.</p>	1	Outstanding	31-May-22		Head of Wiltshire Pension Fund	<p>A tendering exercise to outsource aggregation backlogs is underway and due to be completed by mid-August. Reviews of and actions taken have occurred concerning refund and retirements. However, work on all activities is still ongoing</p> <p>A new weekly casework KPI report has been developed, via a software application called Insights. Arrangements for regular reporting to Board and Committee have been outlined and will be put in place.</p> <p>A data minimisation exercise has been completed for relevant members and an initial review of the Fund's data retention policy has taken place to assess when personal data should be deleted.</p>

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
46880	<p>We will ensure the employer contribution rates schedule is finalised and procedures are put in place to make sure it is well controlled going forward.</p> <p>We will discuss roles and responsibilities with the team to ensure there is clear ownership with raising and resolving issues.</p>	2	Outstanding	31-May-22		Head of Wiltshire Pension Fund	<p>An updated internal procedure is in place to ensure appropriate contribution rate controls. The Contributions working group will have a standing item to review contribution rates of all employers, noting any changes and upcoming new employers. These will be recorded on the central rates schedule. However, conclusion of the matter remains outstanding as Fund officers need to liaise with the Scheme Actuary. In this respect, any rates agreed by the fund without the actuary will be communicated by the employer relationship manager to the actuary.</p> <p>A clear process for resolving issues is set out in the Administration Strategy. The Escalation appendix identifies roles and responsibilities.</p>

**Third Party Spend - Purchase to Pay (Audit Report Issued 7th June 2021)**

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
45263	To note the procurement governance project has now been superseded by the Commercial Workstream and Organisation Recovery programmes, therefore the Procurement Strategy and Procurement Rules will be included as part of this overall review.	2	Outstanding	29-Oct-21		Head of Strategic Procurement	<p>The "procurement rules" have been adjusted as necessary during the creation of the new End to End process. A fully refreshed set of rules will accompany the launch of the new End to End process (this will likely require changes to the Constitution), and will of course be adjusted to align to the new Whitehall Procurement Bill (due 2023).</p> <p>The basis for the new Procurement Strategy was developed and agreed as part of the recent procurement team restructure, and the various components are being developed alongside the practical delivery of the specific elements of the strategy. This will be captured in a full strategy document shortly as part of the procurement transformation programme.</p>
45376	Social Value Policy This will be picked up by the Commercial Workstream as part of the creation of the new commercial governance framework.	2	Outstanding	29-Oct-21		Head of Strategic Procurement	<p>A Social Value Policy has been drafted in the form of a Socially Responsible Procurement Policy. This is currently being discussed with colleagues throughout the council and it is expected it will be presented to CLT during the Summer of 2022.</p>

## Director Access & Reablement

### Court of Protection (Audit Report Issued 13th February 2019)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
40680	We recommend that the Court of Protection Team Manager gives consideration to the most cost effective and efficient manner of document storage for the service.	2	Outstanding	31-Aug-19	30-Oct-21	Court of Protection Team Manager	In order to determine the type of document storage required, the team are undertaking an exercise to reduce their reliance on paper, for example, they now receive all bank statements electronically. This month they will also be trialling a paperless payment process. In addition, they have been looking at other solutions across the council, for example, Central Copying and Housing Benefit Team (also handle a lot of paper). Once there is clear understanding about storage requirements we will have further conversations with IT.

## Director Legal and Governance

### Complaint Handling (Audit Report Issued 1st March 2022)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
46646	We will, as part of the on-going review: Provide training and guidance to Complaints Officers which will include the importance of accurately recording and monitoring complaints data. Review and update the Complaints Dashboard within Iken to ensure it presents the data available in a useable format (pending the implementation of an improved casework management system in 2023). Establish a method to monitor complaints information.	2	Outstanding	31-May-22	31-Aug-22	Head of Democracy & Governance Democracy & Complaints Manager	New casework management system, in progress. On target for 2023 implementation.