

Wiltshire Council Outstanding Recommendations 31.08.2020
Non Schools

Director ICT, Digital and Organisational Innovation							
Digital Transformation (Audit Report Issued 5th April 2019)							
Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
40975	We recommend that the Interim Director: Digital Transformation & IT ensures that the ICT Disaster Recovery Plan is updated in line with changes under the transformation programme.	2	Outstanding	30-Jun-19	28-Feb-21	Director Digital, Data & Technology	The need for this work is fully acknowledged and a thorough approach is planned, this will incorporate the transformation programme and Recovery work to date. Grant funding from DHCLG has been secured and a tender document for consultancy services is partially completed. Legal and Procurement are engaged and the intention is to go to market in Sept/Oct 2020 with a start date soon after, likely Nov/Dec 2020.

Interim Corporate Director Resources							
Gross Loans (Audit Report Issued 18th June 2019)							
Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
41541	We recommend that the Council ensures that correct procedures are followed when invoicing a customer to ensure that the debt is appropriately accounted for in a timely manner and debt recovery procedures can be followed.	1	Outstanding	25-Jun-19	30-Nov-20	Head of Business Finance	A process is now in place to review and take action on cases where debt recovery is required for pre ContrOCC cases and that there is a monthly reconciliation completed for all gross loans on ContrOCC which will ensure action is taken in a timely manner and continually monitored. Once all "on hold" Gross Loans have been reviewed, Internal Audit will complete further testing to verify that this work is complete.

44205	We recommend that the Placements Finance Manager ensures that the procedure notes are completed and that the frequency reports are required (monthly, quarterly, year-end etc) is added to the existing guidance.	2	Outstanding	25-Jun-19	30-Nov-20	Head of Business Finance	This recommendation superceeds a previous recommendation (41539) in relation to ensuring monthly and year end reconciliations are carried out. Monthly reconciliations are now in place, however, procedure notes still require updating to include this process.
44204	We recommend that the Placements Finance Manager continues to prepare Journals for Accountancy to action for the pre ControCC gross loans to ensure the accounts are brought up to date.	2	Outstanding	25-Jun-19	30-Nov-20	Interim Head of Finance, Adult Social Care / Placements Finance Manager	This recommendation superceeds a previous recommendation (41539) in relation to providing further financial training to the Placements team to ensure journals are completed accurately. Journals are now being completed accurately, however, due to the COVID pandemic, approximately 170 balances still need to be cleared/corrected as part of the year end process. This is now in progress.

Deferred Payments (Audit Report Issued 10th September 2019)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
39503	We recommend that performance indicators relating to Deferred Payment Agreements are fed into both the Executive Director with responsibility for Finance and the Executive Director with responsibility for Adult Social Care's scorecards to ensure that there is sufficient reporting and oversight so that the figures can be challenged. Furthermore, the Section 151 Officer and Adult Care Directors should receive regular, at least quarterly, information on the current debt position for Deferred Payment Agreements.	2	Outstanding	31-Oct-19	31-Dec-20	Head of Finance, Adults	A review of the process for debt reporting is being undertaken and the oversight function will be considered to ensure the relevant stakeholders receive adequate reports of debts outstanding.

39501	We recommend that the DPA application form is improved to clarify what is expected by maintaining the property.	3	Outstanding	30-Nov-19	31-Dec-20	Head of Finance, Adults	Responsibility of Deferred Payment Agreements has recently transferred to the Head of Finance, Adults. The application form will be reviewed and improvements implemented where considered necessary.
39552	We recommend that the process for allocating, undertaking and monitoring the 6 monthly review is revisited to ensure that reviews are undertaken in a timely manner. During this process, the Council should also seek assurance from the client that the property has been appropriately maintained and insured. We recommend that the process for allocating, undertaking and monitoring the 6 monthly review is revisited to ensure that reviews are undertaken in a timely manner. During this process, the Council should also seek assurance from the client that the property has been appropriately maintained and insured.	3	Outstanding	30-Nov-19	31-Dec-20	Head of Finance, Adults	Responsibility of Deferred Payment Agreements has recently transferred to the Head of Finance, Adults. The process followed for the 6 monthly reviews will be reviewed and improvements implemented where considered necessary.

Supply Chain Management (Audit Report Issued 17th January 2019)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
39455	We recommend that exit strategies are tailored to corresponding contracts.	3	Outstanding	30-Jun-19	30-Jun-20	Senior Category Manager	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
39495	We recommend that Procurement documentation is updated to state a requirement for a current and periodically tested business continuity plan for each supplier.	3	Outstanding	30-Jun-19	30-Jun-20	Senior Category Manager	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.

39509	We recommend that the Council requests that Cyber Attack response is covered in its suppliers' business continuity plans with evidence of periodic testing.	3	Outstanding	30-Jun-19	30-Jun-20	Senior Category Manager	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
39510	We recommend that the storage of contract documentation is reviewed to consider ease of location and review.	3	Outstanding	30-Nov-19	30-Jun-20	Senior Category Manager	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
39653	We recommend that a written contingency plan is outlined for all contracts. This should be proportionate to the criticality of the supplier and the service provided.	3	Outstanding	31-Dec-19	30-Jun-20	Senior Category Manager	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.

Pensions (Audit Report Issued 30th April 2019)

Reference Number	Recommendation	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.	3	Outstanding	01-Dec-19	31-Dec-20	Head of Pensions Administration and Relations	This work has not been completed and will be planned alongside other priority work to be delivered.
41008	As full implementation of the i-Connect system is several months away, we recommended that in the interim: A review of the current templates in use is completed to ensure that only relevant data is requested and the template framework is not editable; A review of the feedback process is undertaken for when employers are not complying (for documentation and late payments); and Ensure employers are aware of their GDPR responsibilities.	3	Outstanding	31-Mar-20	31-Dec-20	Head of Pensions Administration and Relations	All recommendations are planned to be reviewed and implemented where not already included within business practices by the end of the calendar year.

41020	We recommend that the Improvement Plan be put in place, as intended, to prioritise the workflow and reduce the backlog of work.	2	Outstanding	31-Mar-20	31-Dec-20	Head of Pensions Administration and Relations	All recommendations are planned to be reviewed and implemented where not already included within business practices by the end of the calendar year.
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Pension Code of Practice 14 Compliance (Audit Report Issued 23rd July 2019)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
41851	We recommended that the Fund Governance and Compliance Manager complete random sample testing of the responses received in the self-assessment to confirm the responses are correct.	2	Outstanding	30-Jun-20	31-Dec-20	Fund Governance and Compliance Manager	A restructure of the team has recently been implemented and this recommendation will be implemented as roles and responsibilities are aligned.

Highways Contract - Use of Subcontractors (Audit Report Issued 16th January 2020)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
41947	We recommend that the Council maintains it's own list of the sub-contractors it has approved to work on it's projects, so there is a full permanent record of the firms employed and more specifically any that have been excluded due to performance issues.	3	Outstanding	31-Mar-20	31-Dec-20	Category Manager, Place	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.

Contract Management - Street Lighting and Grounds Maintenance (Audit Report Issued 24th October 2029)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42150	We recommend the Interim Director of Finance and Procurement ensure the Strategic Procurement Hub agree GDPR compliant supplemental terms with each of the Council's contractors.	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.

Procurement Process Review (Audit Report Issued 25th September 2019)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42426	We recommend that all required signatories must be sought and documented on the exemption form prior to orders being placed or work commissioned;	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
42428	We recommend that Directors should be reminded of their responsibility to provide all documentation to the Strategic Procurement Hub and no payments should be released until authorisation is in place.	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
42430	We recommend that the Council identify where the costs already incurred as part of the services provided by Glenesk should be posted and rectify where not correct.	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
42432	The budget arrangements between the three ASC Directors should be discussed and any underspends in other areas should be considered for virement.	3	Outstanding	31-Mar-20	31-Mar-21	Head of Finance, Adult Social Care	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
42433	We recommend that all decision-making involving expenditure of public funds should be evidenced and retained.	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
42434	We recommend that evidence of the outcomes to support the expenditure on consultancy projects should be provided to Finance on a timely basis.	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.

42435	We recommend that all Directors should have an appropriate understanding of their budget and should engage with the open-door policy with Finance should they require assistance.	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
42436	We recommend that the Strategic Procurement Hub should confirm the status of the other programmes of work with Glenesk. For those programmes where all the relevant paperwork has not yet been received, work should not commence with Glenesk until this has been completed. Directors should be reminded that it is their responsibility to submit the necessary paperwork, not the SPH's to request it.	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.

Contract Management (Audit Report Issued 13th February 2020)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42719	We recommend that the Strategic Procurement Hub ensures that the published Contracts Register is complete and that they liaise with Legal Services to decide who should filter the information that is published to ensure it complies with the Local Government Transparency Code.	3	Outstanding	31-Mar-20	31-Mar-21	Head of Procurement	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
42720	We recommend that the Council's Legal Department holds all contract variation agreements. The Strategic Procurement Hub should forward all variation agreement documents that relate to GDPR to the Legal Department.	3	Outstanding	31-Mar-20	31-Mar-21	Head of Procurement	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.

42901	We recommend that Contract Managers ensure that performance of the contract is regularly measured against Key Performance Indicators that are determined at the pre-tender stage and included in the contract specification. Any underperformance should be reported in a timely manner.	3	Outstanding	31-Mar-20	31-Mar-21	Head of Procurement	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.
43007	We recommend that Contract Officers and staff involved in managing or monitoring contracts complete a declaration that documents any conflicts of interest as well as stating when they do not have an interest.	3	Outstanding	31-Mar-20	31-Mar-21	Head of Procurement	The new Head of Procurement is currently reviewing all process and a programme of improvements is underway. This recommendation will be considered as part of the review and improvements.

Accounts Receivable (Audit Report Issued 19th January 2020)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42722	We recommend that Accounts Receivable continue to develop and seek approval of the draft procedural guides that would allow for clear guidelines across all service areas.	3	Outstanding	29-Feb-20	31-Mar-20	Corporate Income and Admin Manager	The approval of new procedural guides is underway and it is expected that the roll-out of these will be complete by the end of the financial year.
42723	We recommend that all credit notes should have authorisation, and documented reasoning, attached in SAP in order to show clear segregation of duties. This should be enacted across all service areas - this will be incorporated within a different recommendation to ensure that one main procedural guide is created.	3	Outstanding	30-Jun-20	on-going	Corporate Income and Admin Manager	The new procedural guides will include requirements for processing credit notes. Monitoring will be in place following the roll-out of the new procedural guides to ensure that there is compliance and additional training provided where services require this.

43132	We recommend that invoices are raised with sufficient information, and in a timely manner, in order to ensure that the process for the customer, those chasing the debt, and those answering enquiries, is as easy and efficient as possible.	2	Outstanding	29-Feb-20	on-going	Corporate Income and Admin Manager.	The new procedural guides will include requirements for raising invoices. Monitoring will be in place following the roll-out of the new procedural guides to ensure that there is compliance and additional training provided where services require this.
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Accounts Payable (Audit Report Issued 25th February 2020)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43212	We recommend that Accounts Payable cleanse the data held on the P: Drive in line with Wiltshire Council's guide 'Records Management - Cleansing your information - deciding what to keep and what to delete' and GDPR guidance. A list of our findings has been provided to the Accounts Payable Manager.	3	Outstanding	30-Jun-20	31-Mar-21	Head of Procurement	The responsibility for Accounts Payable has recently transferred to the Head of Procurement. This recommendation will be considered alongside other improvement priorities.
43211	We recommend that the Council should explore whether SAP capabilities will allow for the tasks outside of the Accounts Payable role to be moved from the APADMIN profile immediately in order to ensure that the system forces appropriate segregation of duties, and that additional manual checks become obsolete, therefore improving efficiencies within the team. If this is not possible, it should be taken into consideration when exploring options for the new ERP system and monitored appropriately until fully implemented.	3	Outstanding	31-May-20	on-going - dependent on programme timelines	Head of Corporate Finance	Roles, access and authorisations will be considered within the scope of the ERP replacement programme (Evolve). The design is dependent on the target operating model (TOM) and access and authorisation will be aligned to business roles.

43258	We recommend that all exception reports are checked on a monthly basis and annotated in detail to evidence what actions have been taken as a result of the report. If there are no findings that require further action this should be noted on the report as confirmation. The reports should be checked and signed off by an independent officer such as the Head of Business Services, Finance.	3	Outstanding	31-Mar-20	31-Mar-21	Head of Procurement	The responsibility for Accounts Payable has recently transferred to the Head of Procurement. This recommendation will be considered alongside other improvement priorities.
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Main Accounting (Audit Report Issued 11th June 2020)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43077	We recommend that a process is introduced to share details of the transactions posted to Suspense Accounts with the wider finance team to ensure corrective actions are taken as quickly as possible.	3	Outstanding	31-Jul-20	30-Nov-20	Head of Corporate Finance	A full review of the control and suspense account reconciliation process will be undertaken and signed-off by the Head of Corporate Finance. This will include steps for items that are not reconciled and timelines for the correction of outstanding items in these accounts.
43577	We recommend that in future years the Control Accounts spreadsheet should be modified to provide evidence that the accounts subject to monthly reconciliation have been reviewed in April, May and June.	3	Outstanding	31-Jul-20	30-Sep-20	Head of Corporate Finance	Responsibility has been passed to the Head of Corporate Finance and this will be implemented with immediate effect

Council Tax (Audit Report Issued 8th June 2020)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43735	We recommend that the Council ensures that the process for closing council tax accounts includes the requirement to refund credit balances.	3	Outstanding	30-Jun-20	30-Sep-20	Revenues and Benefits Operations Manager	The process will be reviewed to ensure credit balances are refunded where appropriate and able to do so.

43736	We recommend that when an account is placed on Hold, a reason for allocating this status is recorded in the account notes and that an end date is set for review/monitoring purposes.	3	Outstanding	30-Jun-20	30-Sep-20	Revenues and Benefits Operations Manager	An email will be sent to the team to remind them of the importance of using system notes for this process and that a review is required.
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Housing Benefit and Council Tax Reduction (Audit Report Issued 2nd April 2020)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43407	We recommend that the team members responsible for reviewing the Exception Reports produced as part of each payment run are reminded of the importance of carrying out this process on a timely basis to reduce the risk that incorrect payments are made to claimants. They should also ensure that justification for the action taken is fully recorded.	3	Outstanding	26-Jun-20	30-Sep-20	Corporate Benefits and Systems Manager	An email will be sent to the team to remind them of the importance of this process.

Programme Management (Audit Report Issued 4th October 2019)

Reference Number	Recommendation	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-Mar-21	Interim Corporate Director Resources	The responsibility for PMO has recently transferred to the Interim Director of Resources. A review will be undertaken to ensure all recommendations are considered in future work and activity.

42100	We recommend that a process is developed to capture the benefits to be realised from the start of a project. This should be continually reviewed throughout the life of the project to ensure the benefits set out at the project initiation stage have been realised and to identify improvement opportunities or the opportunity to halt/alter the project.	3	Outstanding	31-Dec-19	31-Mar-21	Interim Corporate Director Resources	The responsibility for PMO has recently transferred to the Interim Director of Resources. A review will be undertaken to ensure all recommendations are considered in future work and activity.
42101	We recommend that the lessons learned processes are reviewed and a set of key themes developed.	3	Outstanding	31-Dec-19	31-Mar-21	Interim Corporate Director Resources	The responsibility for PMO has recently transferred to the Interim Director of Resources. A review will be undertaken to ensure all recommendations are considered in future work and activity.
42102	We recommend that the Project Initiation Document (PID) is amended to include a Quality Management section. Furthermore, the Quality Assurance strategy should be reviewed to ensure quality is reviewed throughout the life of, and at the end of, each project.	3	Outstanding	30-Nov-19	31-Mar-21	Interim Corporate Director Resources	The responsibility for PMO has recently transferred to the Interim Director of Resources. A review will be undertaken to ensure all recommendations are considered in future work and activity.
42103	We recommend that a new Project Board or similar is established to review and approve all projects established across the whole Council and ensure all projects demonstrate clear links to service plans and council objectives.	2	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The responsibility for PMO has recently transferred to the Interim Director of Resources. A review will be undertaken to ensure all recommendations are considered in future work and activity.
42344	We recommend that Governance Gateway Reviews are completed throughout the project to ensure it is still aligning with the benefits as set out initially.	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The responsibility for PMO has recently transferred to the Interim Director of Resources. A review will be undertaken to ensure all recommendations are considered in future work and activity.

42345	We recommend that there is a clear framework developed to ensure that lessons learnt are shared across the Council and all SRO's follow a consistent process.	3	Outstanding	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The responsibility for PMO has recently transferred to the Interim Director of Resources. A review will be undertaken to ensure all recommendations are considered in future work and activity.
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Project Management Framework (Audit Report Issued 5th November 2018)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
38028	We recommend that the format of the 'Corporate' programmes report is updated to clearly distinguish between programme office data and other data and to provide brief updates from non-Programme office programmes reported at status Amber or Red.	3	Outstanding	31-Dec-18	31-Mar-21	Interim Corporate Director Resources	The responsibility for PMO has recently transferred to the Interim Director of Resources. A review will be undertaken to ensure all recommendations are considered in future work and activity.

Transformation Delivery - Lessons learnt (Audit Report Issued 27th October 2019)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42212	We recommend that the lessons that were learnt from phase one of the transformation project are agreed and form an action plan. The agreed lessons learnt should then be shared across the Council to help inform other transformation projects.	2	Agreed	31-Mar-20	31-Mar-21	Interim Corporate Director Resources	The responsibility for PMO has recently transferred to the Interim Director of Resources. A review will be undertaken to ensure all recommendations are considered in future work and activity.

Director Education & Skills**Traded Services with Schools (Audit Report Issued 6th March 2019)**

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
39704	We recommend that the Council review the position of Traded Services with Schools and the roles and responsibilities of the service itself to ensure clear accountability & governance at all levels to include oversight, scrutiny and decision making.	2	Outstanding	31-Jul-19	01-Mar-20	Director of Education and Skills Traded Services Manager	An update on the progress of this recommendation has not yet been received from the Director Education & Skills.
39710	We recommend that Traded Services with Schools put into place a clear budget that demonstrates how all costs involved will be funded and that it is a viable commercial venture long term.	2	Outstanding	31-Dec-19	31-Dec-20	Traded Services Manager	An update on the progress of this recommendation has not yet been received from the Director Education & Skills.

Director Housing & Commercial**Property Management - Third Party Income (Audit Report Issued 19th February 2019)**

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
39959	We recommend that the Asset Manager ensures operational procedures are produced, documented and implemented to ensure that there is comprehensive guidance for current and new operational staff.	3	Outstanding	01-Nov-19	01-Nov-20	Asset Manager, Estates & Asset Use, Strategic Assets & FM.	CLT have agreed identification of premises officers and sites are now visited to compile this information. To be completed by Nov 2020 subject to competing priorities

39960	<p>We recommend that the Council implements the Third-Party Charging Policy (and Approach to Asset Management) as a priority to ensure whilst still working within the principles of partnership, rental income is optimised.</p> <p>The Third-Party Charging Policy should include the decision process governing the letting of office space to ensure it is transparent, consistently applied and supports the reasons for any discounts or free lets applied. This should be complemented by a Corporate Concessionary Rent Policy, allowing the Council to be transparent in charging less than market charges.</p>	2	Outstanding	30-Jun-19	01-Dec-20	Head of Strategic Asset & Facilities Management and Asset Manager, Estates & Asset Use, Strategic Assets & FM.	A third party charging policy will be presented to CLT for consideration by November 2020. A report proposing charges for preferred partners has already been submitted to CLT for consideration.
39956	We recommend that the Asset Manager ensures the Service adopts the full functions of Concerto as soon as possible to improve the raising of invoices from all the Council's property portfolio.	2	Outstanding	31-Mar-20		Asset Manager – Asset Condition & Business Management and FM Delivery Manager – Building Management.	This recommendation is likely to be overtaken by the Evolve project and as such is pending
39666	We recommend that Service ensures ongoing reviews of all commercial properties are carried out to ascertain performance, including occupancy, comparing market rates and benchmarking.	3	Outstanding	30-Mar-20	01-Mar-21	Asset Manager, Estates & Asset Use, Strategic Asset & FM and Estate Manager, Strategic Asset & FM.	Reviews take place on regular basis but full review to be completed by end of financial year

Premises Health and Safety (Audit Report Issued 11th June 2019)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
41128	We recommend that the Council ensures it is complying with corporate policy and health and safety regulations by committing greater resources into monitoring the completion of key safety tasks by Premises-Controlling Managers and by identifying persons to complete these tasks in shared occupancy premises. The Council should ensure that all arrangements are clearly documented to allow for easy identification of missing resources in the future and should consider the arrangements for filling these resource gaps, even if temporary, should they occur.	2	Outstanding	30-Sep-19	31-Dec-20	SA&FM Asset Portfolio Manager Asset Condition	See reference 39959 above.
41198	We recommend that all sites have an identified person with responsibility to ensure key safety tasks, as set out in the corporate policy, are completed. Consideration should be made to ensuring that these tasks are clearly identified for each site and for training to be provided for the persons required to undertake them. Furthermore, an up to date list of all Responsible People should be maintained in order to be able to quickly and effectively send out relevant email communications.	2	Outstanding	30-Sep-19	31-Dec-20	SA&FM Asset Portfolio Manager Asset Condition	See reference 39959 above.

Maintenance of Property (Audit Report Issued 10th December 2018)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
39101	We recommend that Facilities Management ensure they meet their contractual obligation to monitor all key performance indicators of each property maintenance contract to achieve good performance, value for money and good satisfaction from stakeholders. Key performance indicators that are not monitored should be reviewed to consider their application, replacement or deletion from the contractual agreement. The Procurement guidance on Contract Management should be finalised and made available on the relevant section of the intranet.	2	Outstanding	06-Dec-18	31-Jan-20	Facilities Management Delivery Manager	key performance indicators are being reviewed either to go to market or extend. This will be complete December 2020.

Director Communities & Neighbourhood Services**Passenger Transport (Audit Report Issued 8th October 2018)**

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
39374	We recommend that management resources are identified to carry out the periodic monitoring of contracts to ensure adequate performance during the contract term, including best value reviews.	2	Outstanding	28-Feb-19	16-Nov-20	Head of Passenger Transport	Prior to lockdown, a mini-restructure of the team was started. As part of this, a post was created of "Contracts Officer" with the responsibility to oversee the procurement and contract management of the £27m per annum contract spend. However, this restructure was suspended due to the pandemic. It is anticipated that recruitment for the Contracts Officer post will commence once the procedural process has been undertaken.

Director Commissioning

Adult Social Care Contracts (Audit Report Issued 21st June 2019)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
41378	<p>We recommend that the Commissioner – Community Services continues to develop and embed the governance structure for the Help to Live at Home Alliance Partnership to ensure key objectives and outcomes can be met. This should include documenting what levels of authority are required to approve procurement and commissioning decisions, and how this can be confirmed as not being circumvented. The governance board should also document how the achievement and performance of the HTLAH activity will be monitored, including frequency and reporting requirements.</p>	2	Outstanding	31-Dec-19	30-Nov-20	Commissioning Programme Lead – Community Services	<p>ToR for an annual HTLAH provider forum were agreed in July 2019. Post-restructure and COVID-19 these require review. The bi-monthly Board meeting with HTLAH providers was suspended during COVID-19 response and replaced with regular-session focussed conference calls with providers aimed at securing consistency of supply and risk management during the acute stage of the pandemic. The HTLAH Board structure reconvenes as of October 2020. Annual provider forum to take place in 20/21 Q4.</p> <p>A schedule of contract monitoring meetings is being developed that will take a risk-based approach with the intention all providers are reviewed at least annually.</p> <p>Monitoring will continue to develop alongside improvements in data from brokerage and performance and will be supported by the Programme Outcomes Group and Board.</p> <p>Financial reporting on HTLAH contract will, from Sept 2020, be reported through dashboards for adults commissioning and brokerage. To be further developed and reviewed regularly.</p> <p>A sub delegation scheme has been put in place for commissioning.</p>

41379	We recommend that the Commissioner – Community Services ensures clear performance measures are put in place, and actively monitored, which can both measure and capture planned benefits and savings. This should include KPIs for the providers and internal support services.	2	Outstanding	30-Dec-19	31-Dec-20	Commissioning Programme Lead – Community Services	<p>Providers now submit monthly returns based on existing KPI's. This forms part of the commissioning dashboards submitted through POG/POB.</p> <p>Commissioners continue to develop KPI's and will review proposed changes with providers through the HTLAH Board membership.</p> <p>Customer survey & overall review HTLAH contract framework: The original drafted survey was not published prior to COVID-19. The wishes of customers will now be picked up as a service user / carer engagement workstream within the homecare transformation project. The HTLAH framework expires in October 2021 and work has commenced through this project to review the performance of the overall HTLAH contract and identify improvements for future commissioning. PID is in draft and final timeframe to be confirmed.</p>
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41414	We recommend that the Commissioner – Community Services ensures a supplier management framework is developed which identifies key suppliers in terms of capacity and capability. Business continuity plans and contingency plans should also be put in place for key suppliers.	2	Outstanding	31-Dec-19	31-Mar-21	Commissioning Programme Lead – Community Services	<p>See response to 41378 re: brokerage dashboard and 41379 re: KPIs. In addition, risk and budget management is informed by identifying package volumes and level of spend for each HTLAH provider.</p> <p>Capacity / demand issues within the market are included within the POG dashboards, which continue to be developed.</p> <p>The potential exposure to provider failure is clear. However, this will be improved by:</p> <ul style="list-style-type: none"> • Creation of a provider oversight support team within the Resources function (being implemented): • Adapting the care homes closure policy to homecare (ongoing. Date TBC). • Undertaking a fair cost of care exercise • Reviewing the HTLAH contract to include providers' BC plans within contract reviews (schedule to be completed by end of November 2020) <p>Providers BC plans were reviewed in the early stage of the pandemic.</p> <p>The design and implementation of a strategic contingency planning framework for care is included within the adults commissioning service plan.</p>
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Director Legal & Governance**Corporate Complaints (Audit Report Issued 3rd July 2018)**

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
38485	We recommend that a policy is implemented that informs all staff of the processes and procedures for dealing with a complaint, including guidance on when to pass the complaint to the Corporate Complaints department.	3	Outstanding	02-Jan-19	01-Apr-21	Public Law & Compliance Manager	Work is underway on a review of the council's corporate complaints procedure. This will be taken through CLT, Constitution Focus Group and Standards Committee before the end of this year with awareness raising and training of staff in January - March next year for implementation from 1 April 2021.
38659	We recommend that all Council staff are trained in the corporate complaints process, the information that may be required of them, the timescales involved and the importance of sticking to these timescales.	3	Outstanding	02-Jan-19	01-Apr-21	Public Law & Compliance Manager	As above

Officers Declarations of Interest, Gifts & Hospitality (Audit Report Issued 31st October 2018)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
36283	We recommend that declaring potential conflicts of interests, gifts & hospitality is covered during induction training for all staff.	3	Outstanding	31-Mar-19	31-Dec-20	Head of Legal Services	The employee register of interests, gifts and hospitality is being refreshed and will pick up all of the agreed actions. This will be completed and promoted with staff by 31 December 2020.
36284	We recommend that there a formal process of regular communication to remind staff and managers of the need to record potential conflicts of interest and the offering/acceptance of gifts & hospitality.	3	Outstanding	31-Mar-19	31-Dec-20	Head of Legal Services	As above

36285	We recommend that Close Personal Relationships should be reported through the online register of interests. Policy and guidance should be updated accordingly.	3	Outstanding	31-Mar-19	31-Dec-20	Head of Legal Services	As above
36286	We recommend that assessment procedures should include an email to the manager to advise when a potential conflict of interest has been registered.	3	Outstanding	31-Mar-19	31-Dec-20	Head of Legal Services	As above
36287	We recommend that the compliance team develop procedures to advise managers which members of their team have a current active declaration. This could be via an annual email or perhaps via a flag on a SAP/HR record.	3	Outstanding	31-Mar-19	31-Dec-20	Head of Legal Services	As above
36288	We recommend that the Managers are provided with guidance on how they can find out about existing declarations of interest.	3	Outstanding	31-Mar-19	31-Dec-20	Head of Legal Services	As above
36289	We recommend that archive policies and procedures should be developed. Consideration should be given to length of time to keep records of former officers and any records that are no longer current/accurate.	3	Outstanding	31-Mar-19	31-Dec-20	Head of Legal Services	As above
36290	We recommend that procedures are put in place to ensure the register entries is kept current.	3	Outstanding	31-Mar-19	31-Dec-20	Head of Legal Services	As above
36385	We recommend that guidance should be updated to include advice on the level of detail that should be included and of any mandatory information (such as estimated value and date hospitality received). It could also advise a minimum threshold for a declaration.	3	Outstanding	31-Dec-19	31-Dec-20	Head of Legal Services	As above

42389	We recommend that specific groups of staff to be required to make annual declarations of interests and these be reviewed by Heads of Service.	3	Outstanding	31-Dec-19	31-Dec-20	Head of Legal Services	As above
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Data Breaches (Audit Report Issued 31st May 2019)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
40431	We recommend that policy documentation is reviewed and updated where appropriate.	3	Outstanding	30-Jun-19	31-Dec-20	Head of Legal Services	The Council's information governance policies are kept under review and updated when required. Specifically in relation to this audit the Data Protection and Subject Access Policy has been updated with a review date for March 2021 and we expect to complete the review of the Information Incident Management Policy by 31 December 2020.

Director Economic Development & Planning**Community Infrastructure Levy & S106 Agreements (Audit Report Issued 18th October 2019)**

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
39741	<p>We recommend that evidence of a robust checking process is kept, to ensure that all planning applications are routinely assessed for CIL liability, so none are missed. This would include retention of records showing planning applications reviewed, with decision taken and by who, with regular random checks carried out by another experienced Officer to ensure a consistent approach, completeness of application coverage and accuracy in determination of whether liable or not.</p> <p>Also, to ensure a consistent approach and reinforce the checking process the procedures should be documented.</p>	3	Outstanding	31-Aug-20	30-Nov-20	Performance Delivery Manager	Ongoing. Currently records are being checked and processed manually, however with the implementation of the new IT system, monitoring reports will be available (Nov 2020)
39742	<p>We recommend that the central record of all CIL receipts and how the funds are split should be kept up to date to provide accurate information for all interested parties and to support the financial statements made in the Annual Report. This should also be supported by a regular reconciliation of the actual receipts and payments made through the Council's financial management system, which is signed and dated to validate its accuracy.</p>	3	Outstanding	31-Aug-20	31-Dec-20	Performance Delivery Manager	The Government have introduced an annual Infrastructure report which sets out all CIL receipts and how they are split. This will be published on the website by December 2020, and will be submitted to central government. There are also additional checks in Finance where vendor codes and SIO codes are cross referenced by planning application reference numbers.

Director Access & Reablement

Financial Assessments and Deprivation of Assets (Audit Report Issued 14th January 2020)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42592	We recommend the Team Manager Advice, Contact and FAB ensures that the FAB Team's procedures guidance documents and the Charging Policy are updated to document the new ways of working and reflect the new IT system. This should be made available for all staff to refer to in order to aid efficiencies.	3	Outstanding	31-Mar-20	31-Oct-20	Team Manager Advice, Contact and FAB.	<p><u>Charging Policy</u> There are no changes to be made to the Charging Policy to support FAB's new ways of working. The Policy is in the process of being updated in terms of language and clarity.</p> <p><u>Procedural Guidance</u> This task has been started but is yet to be completed - a new deadline of 31st October 20 has been implemented by the team manager to ensure completion.</p>

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

Reference Number	Recommendation	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.	3	Outstanding	31-Aug-19	31-Dec-20	Court of Protection Team Manager	At present there is work being carried out to look at the future storage under Caspar Cloud, an updated version of the current database (Caspar) that the team uses, it has a document storage facility. However, this has been put on hold by the owning company (Trojan) due to COVID-19. We are working with IT and Procurement on a timeline for this, once Trojan are ready to release this to the market. Additional funding will be required to upgrade the Caspar database to Casper Cloud and a business case will be written to set out the rationale for this. This will be completed by end of Dec 20 to determine most effective option and associated benefits. Full implementation of an enhanced IT system will require significant implication and be dependent on provider capacity.

Director Learning Disabilities & Mental Health

Adult Social Care - CTPLD Pop Team Review (Audit Report Issued 6th March 2020)

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43172	<p>We recommend that there is sufficient opportunity for management supervision and quality assurance review which should include:</p> <p>Ensuring that the appropriate letters have been sent following the assessment; Confirmation of the visit from the Registered Manager has been documented (see recommendation below); and Ensuring the information obtained is sufficient to support the assessment.</p> <p>Management should determine the number of reviews that will be subject to a secondary check, however, best practice suggests that a random selection of 10% of all allocated officers' cases is a good starting point. With this being proportionately higher for new officers to guide their induction and learning.</p>	3	Outstanding	01-Apr-20	30-Nov-20	Head of Service - CTPLD	<p>Managers/supervisors complete case file audits on at least one case per month. Prior to lockdown there was an audit of the entire caseload on a quarterly basis. However due to the additional demands during lockdown, the quarterly audits stopped. The quarterly audits are now restarting. The audits are overseen by the adult social care principle social worker who is responsible for quality assuring social care practice. Files are reviewed when cases are presented to Quality Assurance Meetings (QAM). This ensures that the assessments and other documentation contains the required information.</p> <p>New staff's caseloads are monitored closely and caseloads are capped for new staff. Work for new staff is quality assured by their supervisor before it is sent to customers/families/providers as appropriate.</p> <p>Due to covid-19 restrictions the action for managers to confirm that visits have been completed was not fully implemented due to the number of visits being completed by staff being limited. However now that the team is visiting customers again then supervisors are starting to make follow up calls. The way that this is collated is being reviewed.</p>

43177	<p>We recommend that further testing is undertaken to ensure that the data reports from LiquidLogic are accurate and can be fully relied upon. This will increase efficiency and resilience as separate spreadsheets will not need to be maintained by a single person within each team. In addition, correct reporting structures should be embedded within the system.</p>	2	Outstanding	01-Jun-20	30-Dec-20	Head of Service - CTPLD	<p>The Head of Service is working closely with the performance team to help ensure that the data from LAS are accurate. In addition to this, a business support office is in the process of being recruited for CTPLD. A key function of this role will be to scrutinise the data from LAS and work in partnership with performance and LAS teams to cleanse the data. This will improve the efficiency and validity of the data.</p> <p>There are now monthly performance outcome groups (POG's) where performance data is scrutinised. The POG reports into the Performance Outcome Board (POB) which adds a further layer of quality assurance. The head of performance attends the POG and POB's and this is helping to ensure that the data is accurate.</p>
43176	<p>We recommend that consideration is made as to whether the operational aspects of Commissioning can be split from those of the CTPLD/Pop team to ensure that where issues arise from a Commissioning aspect, this does not delay the completion of and trigger date for annual assessments and support plans.</p>	2	Outstanding	01-May-20	31-Oct-20	Head of Service - CTPLD	<p>Since the audit was completed the POP team has ended it's pilot period. The pilot has not been extended and POP no longer exists. There have been ongoing discussions between CTPLD and commissioning on how best to review provider services.</p> <p>Work is being undertaken by the Heads of Service for CTPLD, Mental Health, the ongoing support team, brokerage and whole life commissioning to ensure that there is clarity about each services roles and responsibilities. There was an initial meeting on 01/09/2020 and a follow up meeting has been scheduled for 21/09/2020. This work will prevent future delays in the completion of work if there are issues within commissioning.</p>

Director Highways and Environment**Waste Management Contract (Audit Report Issued 6th July 2020)**

Reference Number	Recommendation	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43484	We recommend that formal approval of the change to Lot 1 contract is approved by Cabinet and record of approval is held on file.	3	Outstanding	31-Jul-20		Head of Service – Waste Management	An update on the progress of this recommendation has not yet been received from the Director Highways & Environment.
43482	We recommend that, for Lot 2, resolution and agreement of the outstanding financial model is obtained through receipt of the required information from the Contractor to ensure that the appropriate sums can be paid to the Contractor.	3	Outstanding	31-Aug-20		Head of Service – Waste Management	An update on the progress of this recommendation has not yet been received from the Director Highways & Environment.
43485	We recommend that the Council seeks the required Open Book data from the Contractor to ensure that all financial models can be substantiated. If the Open Book data is not received the Contractor should be considered in breach of contract and appropriate actions taken to resolve.	3	Outstanding	06-Jul-20		Head of Service – Waste Management	An update on the progress of this recommendation has not yet been received from the Director Highways & Environment.