

Wiltshire Council

Audit and Governance Committee

10 February 2021

Subject: Outstanding Internal Audit Recommendations review

This report presents an update on the review of outstanding Internal Audit recommendations.

Proposal(s)

- a. To accept the update on the review of outstanding internal audit recommendations; and
- b. To approve that priority 1 and 2 recommendations will be reported in detail to this committee and to keep oversight of all recommendations and progress of implementation.

Reason for Proposal(s)

The Internal Audit recommendations are an important element of the control environment and risk mitigation. It is crucial that oversight of progress of implementation of recommendations is given to the Audit and Governance Committee.

Andy Brown

Interim Corporate Director for Resources (S.151 Officer)

Wiltshire Council

Audit and Governance Committee

10 February 2021

Subject: Outstanding Internal Audit Recommendations review

Purpose of Report

1. This report presents an update on the review of outstanding internal audit recommendations.

Relevance to the Council's Business Plan

2. The Internal Audit processes and recommendations are an important element of the control environment and risk mitigation. It is crucial that oversight of progress of implementation of recommendations is given to the Audit and Governance Committee

Background

3. SWAP provide updates on all outstanding recommendations as part of their regular reporting to Audit and Governance committee. There has been little progress in implementing some recommendations in some areas and due to the significant impact of COVID-19 on the priority and business of the council the Audit and Governance committee agreed at their last meeting that a review was required of all outstanding internal audit recommendations.
4. It was agreed that management should reconsider those recommendations within the following considerations:
 - Has the passage of time since the recommendation was first made changed the priority of that recommendation (up or down)?
 - Is the outstanding recommendation still valid or relevant in view of the organisational, systems and procedural changes which may have happened since it was first made?
 - Taking a realistic and pragmatic view, how likely is it that long-outstanding recommendations will ever be implemented?
5. An approach was agreed for officers to undertake a review with a view to agreeing with SWAP and report on recommendations as follows:
 - Any agreed changes to the priority given to any recommendation.
 - Those outstanding recommendations which are to be abandoned and the reasons: no longer relevant, overtaken by organisational changes, and a 'let's be honest' recognition of the likelihood of the lower priority recommendations ever being implemented.
 - A renewed commitment to implement those recommendations which remain on the list thereafter.

6. The table below shows a summary of the update and Appendix 1 contains the outstanding detailed recommendations with an updated status and comments from responsible officers.

	Now Complete	To be Implemented: maintain priority	To be Implemented: increased priority	Maintain priority - ongoing development of current arrangements	Overtaken by organisational change	Total
Adult Care Ops - Access & Reablement	1		1			2
Communities & Neighbourhood Services			1			1
Digital & Information			1			1
Economic Development & Planning	1		1			2
Education & Skills			1			1
Finance & Procurement	15	12	2		13	42
Highways & Environment	1		2			3
Housing & Commercial Development	1				3	4
Joint Commissioning	1		2			3
Learning Disabilities & Mental Health			1			1
Legal & Governance			4		9	13
Grand Total	20	25	3	9	16	73

Overview and Scrutiny Engagement

7. No overview and scrutiny engagement has taken place due to the nature of this review being focussed on process and the control environment.

Safeguarding Implications

8. There are no safeguarding implications associated with this report.

Public Health Implications

9. There are no public health implications associated with this report.

Procurement Implications

10. There are no procurement implications associated with this report.

Equalities Impact of the Proposal

11. There are no equalities impacts arising from this report.

Environmental and Climate Change Considerations

12. There are no environmental and climate change considerations arising from this report.

Risks that may arise if the proposed decision and related work is not taken

13. The review was undertaken to ensure that the right focus was given to progressing the outstanding recommendations and only relevant recommendations would be taken forward. To not undertake this review could have resulted in recommendations remaining out of date and outstanding.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

14. The reporting of priority 1 and 2 recommendations ensures that the Audit and Governance committee have fully visibility of the higher risk weaknesses in the council and that those weaknesses are appropriately addressed, and recommendations implemented. A summary of all outstanding recommendations is required to ensure that the amended recommendations as included in Appendix 1 remain a focus and are appropriately implemented as detailed.

Financial Implications

15. There are no financial implications associated with this report.

Legal Implications

16. There are no legal implications associated with this report.

Workforce Implications

17. There are no workforce implications associated with this report.

Options Considered

18. The review was undertaken to ensure that the right focus was given to progressing the outstanding recommendations and only relevant recommendations would be taken forward. To not undertake this review could have resulted in recommendations remaining out of date and outstanding.

Conclusions

19. The Committee are recommended:
 - a) To accept the update on the review of outstanding internal audit recommendations; and
 - b) To approve that priority 1 and 2 recommendations will be reported in detail to this committee and to keep oversight of all recommendations and progress of implementation.

Andy Brown

Interim Corporate Director for Resources (Section 151 Officer)

Report Authors:

Andy Brown, Interim Corporate Director for Resources (Section 151 Officer),
andy.brown@wiltshire.gov.uk

Lizzie Watkin, Head of Corporate Finance, lizzie.watkin@wiltshire.gov.uk, 01225 713056

2 February 2021

Appendices:

Appendix 1 – Outstanding Internal Audit Recommendations review update

Background Papers

SWAP Internal Audit update reports to Audit and Governance Committee.

Appendix 1: Outstanding Internal Audit Recommendations review update

						January 2021 Review	
Ref No	Recommendation	Priority	Original Target Date	Revised Target Date	Directorate	Status	Comments
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	31-Mar-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	Now picked up as part of the Organisational Recovery Programme
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	31-Dec-18	31-Mar-21	Finance & Procurement	Overtaken by organisational change	The reporting into CLT will be picked up as part of the review and will cover off all programmes of activity that the Council is undertaking, these are not necessarily classified as corporate programmes.
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	30-Nov-19	31-Mar-21	Finance & Procurement	To be implemented: maintain priority	The paper 'Programme Brief Establishing a P30' taken to CLT in September 2020 recommended that the programme SRO would collate all transformational work and programs/projects into one large portfolio to enable clarity and prioritisation of transformation.

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	31-Dec-19	31-Mar-21	Finance & Procurement	To be implemented: maintain priority	Benefits register in progress
42101	We recommend that the lessons learned processes are reviewed and a set of key themes developed.	3	31-Dec-19	31-Mar-21	Finance & Procurement	To be implemented: maintain priority	Not yet recorded centrally. Will be part upcoming review.
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	30-Nov-19	31-Mar-21	Finance & Procurement	To be implemented: maintain priority	Governance strategy has been drafted
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	31-Mar-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	CLT acting as the programme board
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	31-Mar-20	31-Mar-21	Finance & Procurement	To be implemented: maintain priority	Will be part upcoming review.

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	31-Mar-20	31-Mar-21	Finance & Procurement	To be implemented: maintain priority	Will be part upcoming review.
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	31-Mar-20	31-Dec-20	Finance & Procurement	Now complete	Current templates were reviewed and some changes made, i-Connect implementation is now further advanced so this action is now not important.
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 (was 3)	01-Dec-19	31-Dec-20	Finance & Procurement	To be implemented: Increased priority	Officers are still working on this as a high priority. This is proving even more complex than first envisaged.
41020	We recommend that the Improvement Plan be put in place, as intended, to prioritise the workflow and reduce the backlog of work.	2	31-Mar-20	31-Dec-20	Finance & Procurement	To be implemented: maintain priority	Officers are still working on trying to resolve this issue. It is proving difficult to fix and more resource is being sought to help improve the situation.

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	30-Jun-20	31-Dec-20	Finance & Procurement	Now complete	We have started undertaking this action and included it within procedures.
43177	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.	2	01-Jun-20	30-Dec-20	Learning Disabilities & Mental Health	To be implemented: maintain priority	<p>The Head of Service for CTPLD is continuing to work closely with the Head of Quality and Performance to ensure that any issues are rectified.</p> <p>The business operations officer started on 01/11/2020 as detailed in the previous update. Since being in the the business operations office has started to audit the cases on LAS to ensure that it is accurate. In addition they have been working closely with the Wiltshire Council performance, outcomes and quality assurance team to ensure that the reporting structures are accurate. This is starting to improve the accuracy of liquid logic but further work is still required.</p>
36283	We recommend that declaring potential conflicts of interests, gifts & hospitality is covered during induction training for all staff.	3	31-Mar-19	31-Dec-20	Legal & Governance	Maintain priority - ongoing development of current arrangements	This will now be developed as part of the Organisational Recovery Programme

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	31-Mar-19	31-Dec-20	Legal & Governance	Maintain priority - ongoing development of current arrangements	This will now be developed as part of the Organisational Recovery Programme
36285	We recommend that Close Personal Relationships should be reported through the online register of interests. Policy and guidance should be updated accordingly.	3	31-Mar-19	31-Dec-20	Legal & Governance	Maintain priority - ongoing development of current arrangements	This will now be developed as part of the Organisational Recovery Programme
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	31-Mar-19	31-Dec-20	Legal & Governance	Maintain priority - ongoing development of current arrangements	This will now be developed as part of the Organisational Recovery Programme
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	31-Mar-19	31-Dec-20	Legal & Governance	Maintain priority - ongoing development of current arrangements	This will now be developed as part of the Organisational Recovery Programme

36288	We recommend that the Managers are provided with guidance on how they can find out about existing declarations of interest.	3	31-Mar-19	31-Dec-20	Legal & Governance	Maintain priority - ongoing development of current arrangements	This will now be developed as part of the Organisational Recovery Programme
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	31-Mar-19	31-Dec-20	Legal & Governance	Maintain priority - ongoing development of current arrangements	This will now be developed as part of the Organisational Recovery Programme
36290	We recommend that procedures are put in place to ensure the register entries is kept current.	3	31-Mar-19	31-Dec-20	Legal & Governance	Maintain priority - ongoing development of current arrangements	This will now be developed as part of the Organisational Recovery Programme
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	31-Dec-19	31-Dec-20	Legal & Governance	Maintain priority - ongoing development of current arrangements	This will now be developed as part of the Organisational Recovery Programme

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	02-Jan-19	01-Apr-21	Legal & Governance	To be implemented: maintain priority	A proposed new complaints procedure and supporting guidance is being developed as outlined to the Standards Committee. This will be considered by CLT, ELT and the Constitution Focus Group before consideration by the Standards Committee and final approval by full council.
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	02-Jan-19	01-Apr-21	Legal & Governance	To be implemented: maintain priority	As above
40431	We recommend that policy documentation is reviewed and updated where appropriate.	3	30-Jun-19	31-Dec-20	Legal & Governance	To be implemented: maintain priority	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	31-Dec-19	31-Dec-20	Legal & Governance	To be implemented: maintain priority	This will now be developed as part of the Organisational Recovery Programme

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 (was 3)	31-Aug-19	31/09/21 (was 31/12/20)	Adult Care Ops - Access & Reablement	To be implemented: Increased priority	The current pandemic has increased the priority need for this issue to be resolved (team have been unable to completely work remotely and have had to maintain a presence at County Hall), although we are dependent on the provider's timelines. Due to the global pandemic and certain technological delays by the owners of Trojan, the roll out of Caspar Cloud was put on hold. The restructured development plan is now underway and Trojan are looking at having a beta version of Caspar Cloud out in the field in May/June 2021. Extensive testing of both the application and platform will then take place over a couple of months with an expectation that Caspar Cloudv1 will be made available in the third quarter of 2021. Wiltshire COP team are meeting with Trojan 26/01/21 to discuss costings, including possible reduction in price if Wiltshire agree to be part of the beta testing. A Business Case will then be set out.
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	30-Jun-19	28-Feb-21	Digital & Information	To be implemented: maintain priority	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 completed. Legal and Procurement have been engaged and an agency has been appointed to assist, work has commenced as of the 18th Jan 2021.

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	28-Feb-19	16-Nov-20	Communities & Neighbourhood Services	To be implemented: maintain priority	A revised business case is with Director for Economic Development and Planning awaiting confirmation , further discussion
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	31-Mar-20	31-Dec-20	Finance & Procurement	Now complete	The Council requires its prime contractors to maintain this information, and it is available upon request
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	31-Mar-20	31-Mar-21	Finance & Procurement	Now complete	All contractors, suppliers and providers are required to comply with GDPR Regulations by Law.
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	31-Mar-20	31-Mar-21	Finance & Procurement	Now complete	This is facilitated by the recently established Exemptions Panel (which reports to the newly established Commercial Board)

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	31-Mar-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	A Commercial Board has new been established to provide oversight of all Council spend, and to ensure the effective operation of the Council's commercial governance framework.
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	31-Mar-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	A Commercial Board has new been established to provide oversight of all Council spend, and to ensure the effective operation of the Council's commercial governance framework. A review of the Council's approach to consultancy projects was undertaken, and presented to Commercial Board in 2020.
42433	We recommend that all decision-making involving expenditure of public funds should be evidenced and retained.	3	31-Mar-20	31-Mar-21	Finance & Procurement	Now complete	A Commercial Board has new been established to provide oversight of all Council spend, and to ensure the effective operation of the Council's commercial governance framework.
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	31-Mar-20	31-Mar-21	Finance & Procurement	Now complete	A Commercial Board has new been established to provide oversight of all Council spend, and to ensure the effective operation of the Council's commercial governance framework. A review of the Council's approach to consultancy projects was undertaken, and presented to Commercial Board in 2020.
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	31-Mar-20	31-Mar-21	Finance & Procurement	Now complete	A Commercial Board has new been established to provide oversight of all Council spend, and to ensure the effective operation of the Council's commercial governance framework.

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	31-Mar-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	A Commercial Board has new been established to provide oversight of all Council spend, and to ensure the effective operation of the Council's commercial governance framework. A review of the Council's approach to consultancy projects was undertaken, and presented to Commercial Board in 2020.
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	31-Mar-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	This Action has been incorporated into the Governance strand of the OR Commercial Work stream, and will be overseen by the Commercial Board. (JH)
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	31-Mar-20	31-Mar-21	Finance & Procurement	Now complete	Implemented, and will be reviewed again as part of the Organisational Recovery Programme (Commercial and Corporate Governance work streams)
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	31-Mar-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	This Action has been incorporated into the Governance strand of the OR Commercial Work stream, and will be overseen by the Commercial Board. (JH)

42991	We recommend that the Strategic Procurement Hub liaise with Human Resources to document contract management responsibilities in the relevant job descriptions to ensure Officers are recruited with the required skills to effectively manage contracts for the Council.	3	31-Aug-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	This Action has been incorporated into the Governance strand of the OR Commercial Work stream, will be reviewed again as part of Organisational Design, and will be overseen by the Commercial Board. (JH)
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	31-Mar-20	31-Mar-21	Finance & Procurement	Now complete	Implemented, and will be reviewed again as part of the Organisational Recovery Programme (Commercial and Corporate Governance work streams)
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	30-Jun-20	31-Mar-21	Finance & Procurement	To be implemented: maintain priority	There is an ongoing audit by Meridian Recovery Audit, which has focused on recovering duplicate payments, and as such we have needed to refer to past data. The examination of parts of the P drive will therefore take place once the Recovery Audit has been completed.
43256	We recommend that Accounts Payable receive confirmation from the notifier that all changes to vendor details have been verified at source, including addresses and bank details, to ensure accounts are being changed legitimately.	2	31-Mar-20	31-Mar-21	Finance & Procurement	Now complete	Completed. All changes to vendor data have the relevant email attached. This can be accessed via XK02 where the email and any relevant notes confirming checks that have been made are stored.

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	31-Mar-20	31-Mar-21	Finance & Procurement	Now complete	Access to SAP will be reviewed if resources allow but this is not a priority area to support at this stage as other mitigations exist in all high risk processes.
42809	We recommend that the Council should ensure that all services are equipped with the knowledge of the available payment methods as well as costs relating to the differing methods to enable them to make appropriate decisions when choosing methods of payments for the services they provide. The Council should also ensure that services are offering all forms of payment available to the service in order to maximise income.	3	30-Sep-20		Finance & Procurement	To be implemented: maintain priority	A draft Income and Debt Management policy has been written. Consideration of how this will be rolled out across the organisation is underway and a plan will be set out by the end of the financial year alongside other financial control processes.
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	31-May-20	on-going - dependent on programme timelines	Finance & Procurement	Overtaken by organisational change	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.

43257	<p>We recommend that the Head of Corporate Finance investigates all access and enquire with ICT to ensure that all current users have appropriate Finance related permissions and are current employees within the Finance teams.</p> <p>Any users that have left the department should have their SAP privileges appropriately restricted. Additional scrutiny should be enforced in relation to the privileges of Council movers to ensure that they only hold permissions relevant to their current role.</p>	3	31-Aug-20	on-going - dependent on programme timelines	Finance & Procurement	Overtaken by organisational change	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.
43460	<p>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.</p>	2	30-Sep-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	A full assessment of the training and development requirements of the different level of leaders and managers across the council is underway. An element of this is financial management and when capacity allows a suite of training documents will be produced and where necessary training will be delivered.

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	31-Jul-20	30-Sep-20	Finance & Procurement	Now complete	Implemented
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	29-Feb-20	31-Mar-20	Finance & Procurement	To be implemented: maintain priority	A draft Income and Debt Management policy has been written. Consideration of how this will be rolled out across the organisation is underway and a plan will be set out by the end of the financial year alongside other financial control processes.
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	30-Jun-20	on-going	Finance & Procurement	To be implemented: maintain priority	A draft Income and Debt Management policy has been written. Consideration of how this will be rolled out across the organisation is underway and a plan will be set out by the end of the financial year alongside other financial control processes.
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	29-Feb-20	on-going	Finance & Procurement	To be implemented: maintain priority	A draft Income and Debt Management policy has been written. Consideration of how this will be rolled out across the organisation is underway and a plan will be set out by the end of the financial year alongside other financial control processes.

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	31-Aug-20	01-Mar-21	Highways & Environment	To be implemented: maintain priority	A number of outstanding issues have been agreed and new Financial Model has been received 22 Jan to deal with these. The element involving haulage remains outstanding though both parties have agreed to programme activity in an effort to resolve by end of March 2021.
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	31-Jul-20	31-Dec-21	Highways & Environment	Now complete	Decision document (Record of Officer Decision by the Executive Director for Growth, Investment and Place) has now been traced. Document was signed and sealed 3 May 2019.
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	06-Jul-20	Ongoing	Highways & Environment	To be implemented: maintain priority	The contractor has raised a number of formal Dispute Resolution Notices in respect of the Lot 1 and Lot 5 contracts. The council has continued to engage by sharing further position statements informed and supported by Legal Services. The council is awaiting updates as to whether these issues will be further progressed by the contractor through the formal Dispute Resolution procedure.

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	31-Aug-20	31-Dec-20	Economic Development & Planning	Now complete	Council produced the IFS, which is now published on our web site
42592	<p>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.</p>	3	31-Mar-20	01-Jan-21	Adult Care Ops - Access & Reablement	Now complete	All procedures identified at time of SWAP Audit have been completed, however total end to end process continues to be in development due to opportunities new systems have brought us, for example, automatic uplifts and Online Financial Assessment - these are still in testing phase and part of BAU going forward. The Charging Policy has been updated.

39501	We recommend that the DPA application form is improved to clarify what is expected by maintaining the property.	3	30-Nov-19	31-Dec-20	Finance & Procurement	Now complete	The application form was reviewed by Head of Finance, Business Services in July 2020, and again in December 2020 by the Head of Finance, Adults Social Care. Minor changes in respect of contact details have been made.
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	31-Oct-19	31-Mar-21	Finance & Procurement	To be implemented: Increased priority	As the Council has committed to moving to paying providers Gross of client contributions, rather than Net, and taking on the responsibility for collecting client contributions, this now has an increasing priority, and forms part of a wider project that has just started. Part of that includes debt reporting at both a micro level and directorate level. As this is a more fundamental review than originally envisaged, it will take longer to implement - revised target is 31st March 2021

39552	<p>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.</p> <p>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.</p>	3	30-Nov-19	31-Dec-20	Finance & Procurement	Now complete	The Placements team are issuing 6 monthly statements and the reconciliation process has been adapted to take account of the new payments system ContrOCC, which was introduced November 2019.
42432	The budget arrangements between the three ASC Directors should be discussed and any underspends in other areas should be considered for virement.	3	31-Mar-20	31-Mar-21	Finance & Procurement	Overtaken by organisational change	A Commercial Board has new been established to provide oversight of all Council spend, and to ensure the effective operation of the Council's commercial governance framework. Now one CE

39704	<p>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.</p>	2	31-Jul-19	04-Jul-21	Education & Skills	To be implemented: maintain priority	<p>01/02/2021 With the outbreak of COVID-19 the priority for all our traded services has been to support schools throughout the period and there has been no respite during the period. This has meant preserving service delivery and adapting offers to an online market place as a matter of urgency. Reporting back to Children's Select for April 2021 has been scheduled with a view to engaging Democratic Services to agree future reporting and scrutiny with Senior Leadership and Member participation. Future review date to be set for July 2021 for the start of the process being mindful of the pandemic landscape and Education Rresponse to national guidance and restrictions.</p>
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	31-Aug-20	30-Nov-20	Economic Development & Planning	To be implemented: maintain priority	<p>Ongoing. Currently records are being checked and processed manually, however with the implementation of the new IT system, monitoring reports will be available (March 2021). The Go Live has been delayed to an issue with the GIS which is currently being worked on by ICT and the third parties involved. Suggest that this comes off the Audit log when the system goes live in March 2021. nb The Infrastructure Funding Statement has been produced and is available on the website.</p>

39101	<p>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.</p>	2	06-Dec-18	31-Jan-20	Housing & Commercial Development	Now complete	<p>KPI's on the existig contact lots have been reviewed and monitored. Wider consideration has been give to a new range of KPI's and the mechanisum for monitoring these when the new suite of contracts are procured. The Procurment Guidnace on contact management was a Strategic Procurment Hub Action and is no published guidnace from procurment.</p>
39666	<p>We recommend that Service ensures ongoing reviews of all commercial properties are carried out to ascertain performance, including occupancy, comparing market rates and benchmarking.</p>	3	30-Mar-20	01-Mar-21	Housing & Commercial Development	Overtaken by organisational change	<p>Budget savings demand a different approach to determining property formamnce and chnages in national guidnace now mean that reinvestment in comecial peropety is not possible</p>

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	30-Jun-19	01-Dec-20	Housing & Commercial Development	Overtaken by organisational change	The organisational recovery - commercial workstream includes reference to the 3rd party charge policy and is undertaking a review of this issue.
39956	<p>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.</p>	2	31-Mar-20		Housing & Commercial Development	Overtaken by organisational change	Lease and licence information has been included in concerto and is now a BAU task. Lease invoices have not been incorporated into Concerto at this time as there is a strategic link with the Project Evolve. Improvements have however been made to the existing systems currently in place.

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	31-Dec-19	30-Nov-20	Joint Commissioning	Now complete	<p>HTLAH partnership board is active. Next meeting is 26/01/2021. Monitoring & review (QA) policy shared in draft form in November meeting. Final version on the agenda for 26.01.21 meeting. January meeting will also be advised of hte intended roll-out of the enhanced monitoring and review as well as proposed date for the reinstated HTLAH provider forum.</p>
41379	<p>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.</p>	2	30-Dec-19	01-Mar-21	Joint Commissioning	To be implemented: maintain priority	<p>HTLAH QA framework: Main document is finished. Appendices being edited to align with final amendments in the main document. Director sign off of document bundle by 29.01.21 enabling final comments from HTLAH board to be included in published version. Cohorts for increased monitoring and review have been risk rated and identified. Communications prepared to all HTALH provider in w/c 01.02.21. This introduces the framework and gives 4 weeks' notice to providers and planning the first cohort of Contract Monitoring reviews, allowing for 4 weeks' notice to the providers. Revised monitoring and review arrangements commence as of 01.03.21.</p>

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	31-Dec-19	31-Mar-21	Joint Commissioning	To be implemented: maintain priority	Providers currently submit monthly performance data which includes staffing and capacity. This is augmented by 365 data from performance for a rounded view of HTLAH activity submitted through POG dashboard returns for scrutiny at Directorate level. From March 2021, the HTLAH POG dashboard will be revised to include top 20 providers by spend, package volumes and monitoring and review risk ratings – as informed by the new monitoring and review (QA) framework.
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