Consolidated Outstanding Priority 1 and 2 Internal Audit Actions

Wiltshire Council Outstanding Actions 07.04.2021
Non Schools

Director ICT, Digital and Organisational Innovation

Digital Transformation (Audit Report Issued 5th April 2019)

Reference Number	Action	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 ICT, Digital & Organisational Innovation	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 MHCLG 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.

Corporate Director Resources

Deferred Payments (Audit Report Issued 10th September 2019)

Reference Number	Action	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	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.

Pensions (Audit Report Issued 30th April 2019)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
41018	We recommend that a full reconciliation be undertaken between Altair and SAP Payroll. This recommendation is carried over from last year's audit report.	2	Outstanding	01-Dec-19	31-Dec-20	Head of Pensions Administration and Relations	A reconciliation of nearly all records has taken place and the results of it were provided to the Pension Fund Committee in December 2020 and a further update was provided in 30 March 2021. Work is ongoing to correct the discrepancies identified, within the guidelines approved by the Committee at the March meeting. Several further stages of reconciliation will continue to take place with initial rectification is completed.

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
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	An improvement plan is in place to make improvements to processing volumes although more resource (we are currently recruiting) and time is required to resolve the existing issues.

Accounts Receivable (Audit Report Issued 19th January 2020)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
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	31-Mar-22	Corporate Income and Admin Manager	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 set out that by the end of the financial year this action will be in place alongside other financial control processes and support preparation for the ERP replacement.

Main Accounting (Audit Report Issued 11th June 2020)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43460	We recommend that the Financial Manual is finalised, approved and published to the Council as a whole as soon as is practically possible. The published manual should be communicated to relevant officers to ensure they have an appropriate understanding of the practices they are required to follow.	2	Outstanding	30-Sep-20	31-Mar-22	Head of Corporate Finance	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. The delivery of updated financial procedures are included as part of the accountancy service plan priorities for 2021/22.

Corporate Debt Management Management (Audit Report Issued 24th June 2020)							
Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43750	We recommend that the Council investigate whether SAP could be altered to provide more accurate and sufficient aged debt reporting to enable appropriate monitoring and facilitate effective decision making. If it is deemed that the current SAP Financial Management System does not and have this capability, then consideration should be made by the ERP project group to ensure that it is a requirement of the new ERP system.	2	Outstanding	30-Oct-20	31-Mar-22	Finance Systems Manager	Changes to the current SAP system would be required to improve the aged debt reporting and is not deemed a value for money solution. Requirements have been set out as part of the Evolve programme procurement process for the enhanced aged debt reporting and improvements will be implemented as part of this programme and new system implementation.
43749	We recommend that the Debt Management Policy, Corporate Debt Management and Recovery Strategy and associated guidance are revisited to ensure they are complete, encompassing the requirements for full and proper records and adequately details responsibilities for all areas of income and debt management. These should then be finalised and approved. Once approved these should be rolled out with an appropriate programme of training for relevant officers to ensure that their obligations are fully communicated and understood.	2	Outstanding	31-Mar-21	31-Mar-22	Chief Accountant and Head of Revenues and Benefits	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 set out that by the end of the financial year this action will be in place alongside other financial control processes and support preparation for the ERP replacement.

Programme Management (Audit Report Issued 4th October 2019)							
Reference Number	**Action**	**Priority**	**Status**	**Original Target Date**	**Revised Target Date**	**Responsible Officer**	**Management Update**
42099	We recommend that the existing framework is developed to capture all projects and programmes being delivered across the whole Council so there is consistency of approach and a clear corporate wide view.	2	Outstanding	30-Nov-19	31-Mar-21	Corporate Director Resources	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.
IR35 Compliance (Audit Report Issued 22nd February 2021)							
Reference Number	**Action**	**Priority**	**Status**	**Original Target Date**	**Revised Target Date**	**Responsible Officer**	**Management Update**
44935	Procurement management will review training and information given to hiring managers, so they understand; - What their responsibilities are; - That they have access to required information to complete adequate IR35 assessments; and - That IR35 training includes the requirement that an assessment must be completed regardless of value. Procurement management will also implement a control after the end of the Spend restriction period for the contracts that do not necessarily go through the Procurement systems.	2	Outstanding	31-Mar-21	31-Aug-21	Acting Senior Category Manager –Corporate Procurement	The Commercial workstream element of the Organisational Recovery Programme includes addressing process and compliance issues which will be supported by training and awareness sessions. These sessions have been designed are will be delivered during the summer months.

Reference Number	Action	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	Outstanding	31-Mar-20	31-Mar-21	Corporate Director Resources	Now picked up as part of the Organisational Recovery Programme.

Contract Management (Audit Report Issued 13th February 2020)

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
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.	2	Outstanding	31-Mar-20	31-Mar-21	Head of Procurement	This Action has been incorporated into the Governance strand of the OR Commercial Work stream, and will be overseen by the Commercial Board.
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.	2	Outstanding	31-Mar-20	31-Mar-21	Head of Procurement	This Action has been incorporated into the Governance strand of the OR Commercial Work stream, and will be overseen by the Commercial Board.

Director Education & Skills

Traded Services with Schools (Audit Report Issued 6th March 2019)

Reference Number	Action	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	04-Jul-21	Director of Education and Skills Traded Services Manager	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 Rsesponse to national guidance and restrictions.

Director Commissioning

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

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
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	The management actions have been agreed and are being progressed in line with the current agreed timescales.

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
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	The management actions have been agreed and are being progressed in line with the current agreed timescales.

Director Learning Disabilities & Mental Health

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

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
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	Outstanding	01-Jun-20	30-Dec-20	Head of Service - CTPLD	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.

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. |

Director Access & Reablement							
Court of Protection (Audit Report Issued 13th February 2019)							
Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
40680	We recommend that the Court of Protection Team Manager gives consideration to the most cost effective and efficient manner of document storage for the service.	2	Outstanding	31-Aug-19	30-Sep-21	Court of Protection Team Manager	In progress. A business case is in the process of being submitted to agree funding for the upgrade of our current database Casper to Casper Cloud. This is planned for consideration and decision early May. Casper Cloud is available September 2021 at the earliest and is the only product on the market that fulfils the requirements of the service. The service will engage with the supplier to implement this at the earliest opportunity. This will allow increased efficiency in terms of document management by the COP team.