

## Consolidated Outstanding Priority 1 and 2 Internal Audit Actions

Wiltshire Council Outstanding Actions 01.09.2021

Non Schools

Corporate Director Resources							
Accounts Receivable (Audit Report Issued 19th January 2020)							
Reference Number	Action	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.	2	Outstanding	29-Feb-20	31-Oct-21	Corporate Income and Admin Manager	Guidance was circulated in February 2020, but this has been overtaken by the Evolve Project, which was introduced at the same time.
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-Dec-21	Head of Corporate Finance	A full review of Financial Regulations and Financial Procedures is planned to ensure procedures remain relevant, transparent and understandable.

**Main Accounting (Audit Report Issued 13th May 2021)**

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
45366	Review the ownership allocation of suspense and control accounts; Update the current sign-off dashboard; and Confirm the responsible officer for overseeing completeness and timeliness of this dashboard.	2	Outstanding	30-Jun-21	31-Dec-21	Chief Accountant	This will be a priority area for the new Chief Accountant who starts late October.

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

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43749	We recommend that the Debt Management Policy, Corporate Debt Management and Recovery Strategy and associated guidance are revisited to ensure they are complete, encompassing the requirements for full and proper records and adequately details responsibilities for all areas of income and debt management. These should then be finalised and approved. Once approved these should be rolled out with an appropriate programme of training for relevant officers to ensure that their obligations are fully communicated and understood.	2	Outstanding	31-Mar-21	31-Mar-22	Chief Accountant and Head of Revenues and Benefits	First draft of policy has been circulated and socialised but this is significant and onerous document which will require corporate acceptance and will need to be launched at the highest level.

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

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
42099	We recommend that the existing framework is developed to capture all projects and programmes being delivered across the whole Council so there is consistency of approach and a clear corporate wide view.	2	Outstanding	30-Nov-19	31-Dec-21	Corporate Director Resources	The development of a new framework/approach to transformation is progressing. During Sept-Oct 2021 this will be developed with Systems Thinking & Programme Office team, Adoption and Change, Executive Office, ICT, etc with a view to consulting on it in key service areas and rolling it out corporately. Concurrently, a review of transformational projects and programmes will be conducted against the emerging Business Plan to ensure alignment with both strategic objectives and the framework approach and to provide an overview of all projects/programmes. A new Assistant Director for Transformation and Business Change is being recruited (Sept 2021) and will take over leadership of the work once in post.

IR35 Compliance (Audit Report Issued 22nd February 2021)							
Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
44935	<p>Procurement management will review training and information given to hiring managers, so they understand;</p> <ul style="list-style-type: none"> <li>- What their responsibilities are;</li> <li>- That they have access to required information to complete adequate IR35 assessments; and</li> <li>- That IR35 training includes the requirement that an assessment must be completed regardless of value.</li> </ul> <p>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.</p>	2	Outstanding	31-Mar-21	31-Aug-21	Acting Senior Category Manager –Corporate Procurement	This action has been partly implemented (responsibilities assessments and training) and the remainder will be implemented as part of the end to end process work.
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	Contract management is conducted in service areas. Clarity of the roles and responsibilities for the setting and monitoring of KPIs will be picked up as part of the end to end process work.

**Director Education & Skills****Thematic - Health & Safety of School Premises (Audit Report Issued 22nd January 2019)**

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
40361	Occupational Health and Safety and Strategic Asset and Facilities Management should determine how best they can work together to ensure there is a robust system in place for monitoring and addressing remedial actions, to reduce duplication and optimise the use of limited resources. The Health, Safety and Welfare Policy Statement for Schools needs to be revised to clarify the responsibilities of each function within the Council involved in the Health and Safety of Schools including who ultimately acts as the "Competent Person".	2	Outstanding	31-Mar-19	31-Jan-21	Head of Occupational Health and Safety	<p>This action has been followed up as part of the Council Oversight of Maintained Schools audit. The Head of Health and Safety advised that this action is still in progress. They have sought legal advice and have been in discussion with the Director for Education &amp; Skills, with further meetings planned.</p> <p>This action was also discussed with the Team Leader Property and Planning (legal) who advised that they have been discussing the Council's responsibilities and accountability regarding schools with the Asset Manager Asset Condition &amp; Business Management and the School Place Commissioning Lead who had raised concerns. An interdepartmental meeting has been arranged to discuss the issues raised as part of the Council Oversight of Maintained Schools audit and will also discuss this action.</p> <p>SWAP further advised the Team Leader Property and Planning (legal) liaise with the Head of Health and Safety.</p>

**Director Access & Reablement****Court of Protection (Audit Report Issued 13th February 2019)**

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
40680	We recommend that the Court of Protection Team Manager gives consideration to the most cost effective and efficient manner of document storage for the service.	2	Outstanding	31-Aug-19	30-Oct-21	Court of Protection Team Manager	Work is progressing to update the Team's IT system to one with a document storage facility. A Business Case has been approved by the Technical Advisory Board in June and work is now underway with procurement. The plan is that the new system will be implemented mid October 2021.

**Director Commissioning****Children's Brokerage (Audit Report Issued 15th February 2021)**

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
44632	The process for creating the Families and Children's Finance spreadsheet will be reviewed to ensure that the accuracy of the data input is checked through quality assurance reviews initially sampling 10% of entries. Furthermore, segregation of duties will be explored within the payments process and will be put in place where required to reduce the risk of error and fraud.	2	Outstanding	31-Jul-21		Head of Finance Children and Education	An updated response had not been received.

**Director Families & Children****Missing Children (Audit Report Issued 28th June 2021)**

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
45083	IT are leading a wider review of access to network folders to ensure appropriate controls are in place, this will be completed in advance of a transfer to SharePoint. While this work is ongoing the Service Manager will ensure that a quarterly review of access to the Missing Children folders is undertaken and that access remains appropriate.	2	Outstanding	31-Aug-21		Director Families & Children	An updated response had not been received.