

Consolidated Outstanding Priority 1 and 2 Internal Audit Actions

Wiltshire Council Outstanding Actions 01.11.2021

Non Schools

Corporate Director Resources							
Main Accounting (Audit Report Issued 11th June 2020)							
Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
43460	We recommend that the Financial Manual is finalised, approved and published to the Council as a whole as soon as is practically possible. The published manual should be communicated to relevant officers to ensure they have an appropriate understanding of the practices they are required to follow.	2	Outstanding	30-Sep-20	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	The Chief Accountant is reviewing the control and suspense account allocation list and will be responsible for ensuring all due sign off is carried out. This will be implemented as a priority and will be complete by 31 Dec 2021.

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.

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	Officers have completed the reconciliation and have identified a number of discrepancies which are currently being corrected. The corrections are likely to continue into 2022, as a precursor to migrating the payroll system on to Altair. Progress is been reported quarterly to the Pension Fund Committee.

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-22	Corporate Director Resources	<p>Work is being carried out with Executive Office to collate the list of the services as part of the Service Planning work. Revised end date in order for outcomes and benefits to also be included in the list of projects and programmes to ensure they align to the business plan and CLT agreed priorities and those that can stop agreed.</p> <p>The ST/PO steering group is producing the draft framework and will be ready to consult with services Jan 22.</p> <p>We await appointment to the AD Transformation post and await CLT to agree the priorities of work.</p>

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

Reference Number	Action	Priority	Status	Original Target Date	Revised Target Date	Responsible Officer	Management Update
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45263	To note the procurement governance project has now been superseded by the Commercial Workstream and Organisation Recovery programmes, therefore the Procurement Strategy and Procurement Rules will be included as part of this overall review.	2	Outstanding	29-Oct-21	31-Mar-22	Head of Strategic Procurement	This is still to be reviewed. It is requested to move the implementation date to the end of the financial year.
45376	This will be picked up by the Commercial Workstream as part of the creation of the new commercial governance framework.	2	Outstanding	29-Oct-21	28-Feb-22	Head of Strategic Procurement	This work is not yet started but will be included in the review and updates to the end to end processes.
45377	Partnership arrangements to be supported with guidance / appropriate policy.	2	Outstanding	29-Oct-21	28-Feb-22	Head of Strategic Procurement	This work is not yet started but will be included in the review and updates to the end to end processes.
45462	Business Plan. Agreed in principle. The Commercial Workstream will review the format of business cases (sourcing plans) as part of the end-to-end process review within the creation of the new commercial governance framework.	2	Outstanding	29-Oct-21	30-Nov-21	Head of Strategic Procurement	Most templates have now been reviewed. All amendments will be made and agreed by the end of November. Old templates will be deleted and updated with the new. They will be formally launched at the beginning of Dec '21.
45470	A centralised record of collaborative or partnership arrangements should be held within the Strategic Procurement Hub	2	Outstanding	29-Oct-21	31-Dec-21	Head of Strategic Procurement	This will be review this as part of the work around the Contracts Register. A decision will then be made as to how create and maintain the register. Guidance will be issued to the team during December.
45488	Discussions are underway with the Corporate Director Resources and S151 Officer and the Assistant Director Finance to facilitate this process for all commercial procurement activity to be overseen by the Commercial Board.	2	Outstanding	29-Oct-21	31-Dec-21	Head of Strategic Procurement	Procurement Evaluation report will be amended to collect cash savings. There are on-going discussions on how the CB has an overview of savings.

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	31-Dec-21	Court of Protection Team Manager	<p>Work is progressing to update the Team's IT system to one with a document storage facility. A Business Case was approved by the Technical Advisory Board in June.</p> <p>Since the Business Case was approved, procurement has been working towards awarding the new contract with Caspar. The implementation project for the new Caspar product has started, due to complete 14/12/2021.</p>