

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Income Charging 2019/20  <b>PREVIOUSLY OVERDUE</b>	1.1 We recommend the Chief Finance Officer ensures a review of the current income charging principles is carried out including consideration as to whether a corporate Income Charging Policy Document/procedure document would be beneficial.	3	30-Oct-20 Revised to 31-July-21 Revised to 31-Mar-22 Revised to 10-Feb-23	The Council's transformation (THRIVE) includes a service cost recovery program being carried out by PWC.	Complete	Head of Management Accounting/Chief Finance Officer
Staff Car Parking - Business Passes  <b>PREVIOUSLY OVERDUE</b>	1.2.1 We recommend that the Assistant Director of Technical Services ensures: <ul style="list-style-type: none"> <li>• Managers and staff business pass holders are reminded of the requirement to return parking passes if an officer leaves or transfers to a new role,</li> <li>• A centralised record of returned passes is populated in a consistent manner to identify details of all passes that are required to be returned including the leaving/role change date or the date that the pass was destroyed to allow Parking Services to pursue unreturned passes as part of the solution under recommendation 1.1,</li> <li>• Where the manager fails to obtain a staff business pass, where the officer is leaving or transferring the service should be charged for the cost of a season ticket for the pro rata amount remaining time left on the parking pass.</li> </ul>	3	31-Jan-21 Revised to 31-Dec-21 Revised to 27-Jun-22 Revised to 31-Mar-23 Revised to 31-Jan-24	The preferred option to take forward are with the Corporate Director to consider. Initially the system developed would not have worked, and the virtual system proposed has received a lot of feedback from staff during the consultation. We are aiming to bring in a system which minimises the impact on staff so need to bring in carefully.	In progress	Parking Strategy and Processing Manager
Staff Car Parking - Business Passes  <b>PREVIOUSLY OVERDUE</b>	1.1 We recommend that the Assistant Director for Technical Services ensures that: <ul style="list-style-type: none"> <li>• A solution is identified and implemented to provide a master list of active pass holders with appropriate reports to allow monitoring to be simplified,</li> <li>• All existing pass holders are checked for</li> </ul>	2	30-Apr-21 Revised to 31-Dec-21 Revised to 27-Jun-22 Revised to 31-Mar-23	The preferred option to take forward are with the Corporate Director to consider. Initially the system developed would not have worked, and the virtual system proposed has received a lot of feedback from staff during the consultation. We are aiming to bring in a system which	In progress	Parking Strategy and Processing Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	general compliance with the Staff Car Parking Policy - Business Passes April 2019 annually.		Revised to 31-Jan-24	minimises the impact on staff so need to bring in carefully.		
Commercial Properties/Rents 2020/21  <b>PREVIOUSLY OVERDUE</b>	1.1 We recommend that all procedures and processes, along with escalation protocols, are documented to aid business continuity and these documents should then be made available to the team on a shared drive.	3	28-Feb-21 Revised to 31-May-21 Revised to 31-Mar-22 Revised to 31-Aug-22 Revised to 31-Dec-22 Revised to 31-Oct-23	The Corporate Landlord Model has been approved.  Now that a Commercial & Investment Manager has been appointed, a Commercial Strategy document will be provided under the Strategic Asset Management Framework along with a Corporate Asset Procedure document. These are due by October 2023 and will set out the process and procedures around management of the commercial estate.	In progress	Senior Estate Manager
Commercial Properties/Rents 2020/21  <b>PREVIOUSLY OVERDUE</b>	1.5 We recommend that the Revenues Team carry out formulae checks prior to issuing Excel spreadsheet reports to ensure the integrity of the information being provided to Council services. The arrears reports should also detail the invoice number and date to clearly identify which invoices are in arrears. Any amounts paid off from individual invoices should also be clearly noted to show any outstanding balances.	2	31-Mar-21 Revised to 31-Jul-21 Revised to 30-Nov-21 Revised to 30-Sep-22 Revised to 31-Dec-22	This report went live on 02.11.2022 and is emailed through and utilised when the Revenues Team Leader completes the monthly reporting (including invoices numbers etc as requested earlier in this audit request). The monthly meetings are continuing to run and enabling the Revenues Team to work closely to resolve issues and queries from tenants. We have also now agreed the use of enforcement agents for rent arrears which went live last week. This audit element can be completed as the process is confirmed and monthly meetings are taking place to continue effective recovery of any debt.	Complete	Revenues Manager
Education, Health and Care (EHC) Plan - Annual Review  <b>PREVIOUSLY OVERDUE</b>	Further investigation is to be undertaken by the service area on the 47 EHC Plans not recorded on the Synergy system as having an annual review.	2	31-Jul-21 Revised to 05-Nov-21		Complete	Senior SEN Officer
EHC Plan - Annual Review	To look at the data analysis completed to understand which cases did not meet the	3	30-Sep-21 Revised to		Complete	Senior SEN Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<b>PREVIOUSLY OVERDUE</b>	timescale, to understand why the timescale was not met in order to ensure that the system can provide fewer cases out of timescale.		19-Nov-21			
EHC Plan - Annual Review <b>PREVIOUSLY OVERDUE</b>	1. Review of workflow to see if it can be improved to streamline the process so it is more user friendly. 2. Training of officers on the new workflow process.	3	30-Sep-21 Revised to 31-Dec-21		Complete	Senior SEN Officer
s106 Agreement <b>PREVIOUSLY OVERDUE</b>	<p>Daily management and monitoring of the S106 agreements is undertaken through the population of a series of spreadsheets with the master spreadsheet being the key record. The master spreadsheet, contribution spreadsheet, expenditure(leaders) spreadsheets and the individual S106 agreements were examined during the audit. However, there are other spreadsheets populated such as Open Space and Legal monitoring worksheets which were not reviewed and provide more granular information on the specific category.</p> <p>The review identified inconsistencies between the spreadsheets and three of the ten S106 agreements examined as part of the audit. Examples of discrepancies are as follows:</p> <p>Ref 141278</p> <ul style="list-style-type: none"> <li>• Education gain - S106 agreement stated that the contribution was to be indexed but no indexed amount is shown on the master or the contribution spreadsheet.</li> <li>• Off Site Indoor Play - Master spreadsheet shows the gain type and the gain received amount of £5176, which did not match the amount spent.</li> </ul> <p>Ref 160613</p> <p>A duplicate entry on the master spreadsheet with one set of entries</p>	3	08-Feb-22 Revised to 01-Jun-22 Revised to 1-May-23 Revised to 1-Oct-23	<p>The section 106 system has been incorporated into the project to replace Civica. The Service Director Economy and Growth discussed the development of the Civica replacement business case at the project board on 12 July 2023.</p> <p>It was decided to finalise as far as possible the business case for a replacement system by end of July 2023 to submit into the capital programme request process.</p> <p>The business case will make clear this is a Thrive priority for the Directorate, and should be considered as such corporately. We will therefore also pursue a prioritisation of the capital funding and seek a quick decision (through the current capital programme review) to replace the system.</p>	In progress	Planning Obligations Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>shown as no activity had occurred and the other gain types for the same reference illustrated that the monies had been received.</p> <p>Ref 103302</p> <p>On the S106 agreement all the gain types of offsite play/open space, education, libraries and transport are all shown to be indexed, yet no entry on the master spreadsheet has indexation recorded. Furthermore, there is no record of any funds received for any gain type for ref 103302, which is the superseded number for ref DCCE0009/0093/F. The earlier number was checked but no record could be found.</p> <p>Offsite play/open space gain type on the master spreadsheet is shown as £3,360 (exc. indexation), yet on the S106 agreement it shows £10,000 plus indexation. The Open site play/open space gain type of £10,000 is shown as spent on the Expenditure Spreadsheet between 1 April 2019 to 31 March 2020 but no record is shown on the Contribution spreadsheet of this gain type or any other being received apart for transport.</p> <p>It is accepted that managing and monitoring the S106 agreements through a series of spreadsheets, where each worksheet has to be manually updated errors may happen. Moreover, continually updating multiple spreadsheets is not an efficient use of time.</p> <p>In addition, in a discussion on financial record keeping on Open Spaces gain type the Planning Obligations Manager advised that details may be stored on CIVICA or a note is made on the master spreadsheet.</p>					

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>In future she confirmed that the information will be held in one area only, therefore no recommendation is to be made.</p> <p>It was noticed that on the contribution spreadsheet the progress to spend column is not dated to identify the timeframe of the entry. Similarly, on the Expenditure (Leaders) spreadsheet there is no timeframe recorded for the governance sign off.</p>					
<p>Support for Young People who are NEET 2020-21</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>2. Monitoring of 16–24-year-olds with an Education Health and Care plan who are NEET.</p> <p>There is no formal performance measurement of 16–24-year-olds with an Education Health and Care plan who are NEET. There is also no mention of this cohort in relation to NEET in the Council’s County Plan or the Delivery Plan. Consideration should be given to the introduction of a corporate or a directorate performance indicator so that the effectiveness of the Council’s actions is measured.</p>	3	<p>31-Jul-21 Revised to 31-Jan-22 Revised to TBD</p>		Complete	Senior Adviser Post 16 Learning and Skills
<p>Support for Young People who are NEET 2020-21</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>3. Council Website Information</p> <p>The Council’s website has a page entitled Support for young people not in education, employment or training (NEET); but the information is out of date. It requires updating and monitoring to ensure accurate information and/or signposting for all the schemes is stated.</p>	3	<p>31-May-21 Revised to 31-Dec-21 Revised to TBD</p>	<p>The Council website has been updated. The website will continue to be monitored and updated as appropriate.</p>	Complete	Senior Adviser Post 16 Learning and Skills
<p>Non Domestic Rates (NDR)</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>A total of five accounts were selected from the weekly NDR Valuation Office Agency (VOA) reports dated 26 January 2021 and 16 February 2021. Accounts were examined to check the accuracy of information held on Academy and the timeliness of notification to the Valuation</p>	3	<p>31-Dec-21 Revised to 30-Sep-22 Revised to 31-Mar-23 Revised to 1-Sep-23</p>	<p>We are now working on the backlog to work towards our goal of referring new properties to the VOA within 10 days but this will take some time. Due to another Energy rebate announcement and the 2023 Revaluation whilst we have got the work in a more manageable position we</p>	In progress	Council Tax and Business Rates Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>Office (VO) of new or altered properties. The following was identified:</p> <p>Capturing of notes on the system</p> <ul style="list-style-type: none"> <li>• One of the five valuations billing notifications checked had incomplete notes captured within Academy. During the audit, the Team Leader stated the importance of system notes to record what has happened on an account, Timeliness of notifying VO</li> <li>• Two entries were processed in 1 day and reported to the VO.</li> <li>• One entry was processed in 4 days and reported to the VO.</li> <li>• One entry was processed and notified within 12 days.</li> <li>• One entry took in excess of 28 days to be processed and notified to the VOA.</li> </ul> <p>At the close out meeting it was confirmed that a timeframe to notify the VO had been piloted as part of the Planning Project (which includes Building Control). However, because of the impact of COVID 19 it had been too early to assess if the timeframe was set at the correct level. This will be revisited as part of the project.</p>			<p>are still working towards the target of 7-10 days. We are also due to start projects up again in May with Planning being one of the first projects and will include a review of how we report to the Valuation Office.</p>		
<p>Commercial / Strategic Investments</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>2. Payment process control issue</p> <p>A control issue was identified in the Council's payments process. The usual payments authorisation process can be by-passed if Council expenditure is deducted from a payment to the Council and there is no purchase order or invoice. The finding in paragraph 1 is an example of this and effectively £172k of Council expenditure was not authorised.</p>	<p>2</p>	<p>31-Jan-22 Revised to 25-Jul-22 Revised to 31-Dec-22</p>	<p>The process subject to audit in the review undertaken in Q1 of 2021 was informed by transaction analysis provided by the managing agent. In October 2021, management of the shopping centre was taken over by Hoople Ltd and transactions since that date have been recorded separately in dedicated cost centres in the council's finance system. These transactions are subject to appropriate review through automated controls within the software and in accordance with the Financial Procedures Rules.</p>	<p>Complete</p>	<p>Head of Corporate Finance</p>

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Accounts Receivable  <b>PREVIOUSLY OVERDUE</b>	We have found that the Debt Recovery Policy and monthly reporting procedure are still not up to date. These documents need to be updated to ensure that staff have the necessary detailed guidance to be able to complete tasks. In addition, little progress has been made to agree arrangements for referring cases for court action; there are outstanding issues around whether this can sit within the Revenues Team as previously done or needs to be referred to Legal Services. This needs to be agreed and set out within the Debt Recovery Policy, in order for the Revenues Team to be able to progress cases where further action may be required over the coming year.	2	30-Nov-21 Revised to 30-Sep-22 Revised to 31-Mar-23	Arrears reports for Social Care and Property Services went live 02.11.2022 and the reports are used to produce further reporting for each area; therefore this element can be closed.  Debt Recovery policy was signed off and published on the Herefordshire Council website, confirmation received on 09.03.2023.	Complete	Revenues Manager  Head of Corporate Finance
Main Accounting (Follow-Up)  <b>PREVIOUSLY OVERDUE</b>	The Senior Team Leader (Transactional Team) agreed to train another officer within the Transactional Team to be able to complete the Council Tax/National Non Domestic Rates/Housing Benefit control accounts reconciliation. However, agree that we need to have someone in the Transactional Team who is also trained; this will be started in January 2020 and completed by April 2020	3	31-Dec-21 Revised to 30-Jun-22 Revised to 31-Dec-22 Revised to 31-Jul-23	This was completed end of January 2023. However, Transactional Team Leader left the company 06.04.2023. Training was started with another member of the team in January 2023 and this will continue and will be completed end of July 2023.	In progress	Senior Team Leader (Transactional Team)
Adult Social Care - Provider Payments & Client Contributions  <b>PREVIOUSLY OVERDUE</b>	Provider invoices on hold Following the previous audit, the Transactional team reduced the invoices on hold (disputed invoices) relating to adult social care non-residential payments. However, because of the COVID pandemic and the additional resource pressures placed on the team the disputed invoices relating to adult social care have increased. The Senior Transactional Finance Team Leader has explained that temporary changes to processes because of the COVID 19	3	31-Dec-21 Revised to 31-Aug-22 Revised to 31-Mar-23 Revised to 31-Jul-23	There is a process in place for reviewing the disputed invoice list on a regular basis. Portal has not gone live currently so will continue with the current process. The actions in the original response have been implemented and the work on the disputed invoices remains ongoing, work is being carried out daily to reduce the disputed.	In progress	Senior Transactional Finance Team Leader

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>pandemic have resulted in further invoices being placed on hold. Therefore, the current list of invoices on hold may not be fully reflective of invoices where there is a dispute with the provider and instead are a result of the temporary processes put in place during the pandemic. A cleanse of the invoices on hold is needed, and where there is a dispute, this needs to be resolved with the provider to ensure the client contribution debt is raised correctly. The Senior Transactional Finance Team Leader acknowledged there is a risk that a client is overcharged as their invoice is raised before the provider invoice is resolved. However, she explained this is outweighed by the adverse impact caused by large, delayed client invoices being raised. Further investigation to be carried out relating to the reporting function of invoices on hold from the system and consideration of the implementation of the portal and the impact on the invoices on hold/queries from the providers. There is a risk that the Council has a backlog of invoices to pay to providers, as well as a financial impact on providers if they are not paid. However, the Senior Transactional Finance Team Leader is confident this accounts for a very small percentage of the invoices currently on hold. Improvements to reporting from the system would provide this oversight.</p>					
<p>Adult Social Care - Provider Payments &amp; Client Contributions</p>	<p>Procedure documents – provider payments The Senior Transactional Finance Team Leader is in the process of reviewing and updating the procedure documents covering the payments to adult social care providers (non-</p>	<p>3</p>	<p>31-Dec-21 Revised to 31-Jul-22 Revised to 31-Mar-23 Revised to</p>	<p>Portal not been implemented, no progress since last update on review of procedures. Delay with portal implementation is due to portal failing access testing.</p>	<p>In progress</p>	<p>Senior Transactional Finance Team Leader</p>



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<b>PREVIOUSLY OVERDUE</b>	residential) from the Abacus system. This needs to be completed with further consideration to be given to the procedure documents once the portal has been implemented. Financial and reputational impact to the Council is a risk if staff are not following procedures and are paying providers incorrectly.		31-Jul-23			
Adult Social Care - Provider Payments & Client Contributions  <b>PREVIOUSLY OVERDUE</b>	Gap analysis Whilst gap analysis was completed following the first audit, significant changes to process have been implemented since. With more changes planned with the implementation of the portal a further gap analysis would be beneficial. The Head of Prevention and Support had already identified this gap analysis exercise would be valuable as there are several complex processes involved which overlap several teams. The Welfare and Financial Assessment Team Manager highlighted that consideration should be given as to whether project management support would be useful due to the range of teams this end-to-end review covers. Procedure documents Alongside this gap analysis exercise a review of all procedure documents should be completed to ensure they are reflective of the new processes that have been implemented. In addition, the Council may wish to consider whether an internal audit could support the end-to-end review once the portal is implemented and embedded. This will include overlaps with the brokerage team, debtor's team and the transactional team and will require their involvement. However separate actions have been agreed regarding the update of the procedure documents covering the	3	31-May-22 Revised to 31-Dec-22 Revised to 31-Jul-23 Revised to 31-Dec-23	Ability Net identified a number of accessibility issues 5 high priority issues 59 medium priority issues 9 low priority issues The software provider has confirmed the high level ones, along with a significant number of medium ones, will be addressed in release 23.1 but no official date for this release has been provided. An estimated date of mid July 2023 has been provided. It is not clear whether this release will include updates to enable use of the provider portal to process residential payments. In light of the above the planned gap analysis work cannot be started until 3 months post live implementation. An estimated target date of 31 Dec 2023 is therefore provided.	In progress	Head of Prevention and Support  Welfare and Financial Assessment Team Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	processes they are responsible for. The Council must ensure all roles and responsibilities are clearly reflected in					
Adult Social Care - Provider Payments & Client Contributions  <b>PREVIOUSLY OVERDUE</b>	Debtors Policy & Procedure Documents It is recognised that the process for adult social care debt recovery including roles and responsibilities has been documented (flow diagram) however, the Debt Recovery Policy requires updating to include the new debt recovery process (for Adult Social Care) as agreed at the core Directorate Leadership Team Meeting. It has been agreed as part of the Accounts Receivable 2020/21 audit that the Debt Recovery Policy will be updated in November 2021. This action was agreed by the Head of Corporate Finance. Therefore, no further action required as part of this audit. Procedure documents within the Debtors team require updating (currently are basic Mosaic instructions) to reflect the new adult social care debt recovery processes. The Council must ensure all roles and responsibilities are clearly defined and reflected in documents/guidance. Referred to in more detail in 'other considerations' section.	3	31-May-22 Revised to 30-Sep-22 Revised to 31-Mar-23 Revised to 30-Jun-23	The policy has been confirmed as published on 09.03.2023. An accounts receivable manual is in place for the main roles within Revenues however the procedure notes for Adult Social Care are awaiting the final process to be completed whereby all procedure notes will be written (not written prior to the system provision is completed as it could affect the system elements which would then mean many changes having to be made). The final area being looked at is the comms between Revenues and Social Care teams via Mosaic - this has been delayed due to annual leave, periods of sickness and end of year however this is in test status now just awaiting a final test by the Revenues Team Leader and WFAT Team Leader.	In progress	Revenues Manager
Adult Social Care - Provider Payments & Client Contributions  <b>PREVIOUSLY OVERDUE</b>	Debt Recovery Resources need to be allocated to ensure debt recovery processes and specifically the Mosaic debt recovery workflow - red file case review process carried out by the Revenues Manager is completed. The Council's debt position has been impacted by the COVID 19 Pandemic, but consideration needs to be given as to whether additional resources would be beneficial with the aim of reducing the Council's adult social care aged debt figure. Current aged debt position for adult social care is £4.2	3	31-May-22 Revised to 30-Sep-22 Revised to 31-Mar-23 Revised to 30-Jun-23	Status codes have been discussed and a list formulated. Now need Business World Systems to put this in to live and move all diary coded accounts to a new field. This may take some time due to the current workload held by the Business World and this is an adhoc piece of work that they simply need to try and 'fit into their schedule'.	In progress	Revenues Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>million (Aged debt report from Finance Manager). Supressed Invoices The Revenues Manager has identified there is a backlog of historic invoices with complaint codes e.g., supressed debts. Resources need to be allocated to clear the suppressed invoices and pursue active debt recovery. The Revenues Manager explained that where there are multiple invoices for one account the team will only put one complaint code on one invoice rather than a complaint code on each invoice. This reduces the number of diary dates for the teams to manage. The current system does not allow for a customer account to be placed on hold. Officers are trained to look at the whole account when reviewing/chasing. However, this means that the Council are not able to easily identify what level of debt is currently suppressed.</p>					
<p>Adult Social Care - Provider Payments &amp; Client Contributions</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>Adult Social Care Aged Debt - Reporting There are two different ways adult social care debt can be reported, the Finance Manager (Adults and Communities) uses the charging codes to summarise the debt whereas the Revenues Manager has highlighted her report summarises the debt per cost centre. Whilst some of the difference between these reports will be timing there is a risk that the Council may have different information when reviewing adult social care debt. The Council needs to ensure there is a consistent method of reporting that captures all outstanding adult social care debt. Mosaic Debt Recovery Workflow – Reporting There is no known way of reporting those cases in the debt recovery workflow in mosaic i.e., number of cases</p>	3	<p>31-May-22 Revised to 30-Sep-22 Revised to 31-Mar-23 Revised to 30-Jun-23</p>	<p>This is an on-going in depth project, one which is constantly evolving as the project meetings take place. For example a new process for change is the diary date and status reporting which will allow us to see what status an invoice is at (e.g. awaiting write off, in dispute, on Mosaic referral and so on).</p>	In progress	Revenues Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>and value of these cases. In addition to this the new Mosaic debt recovery workflow would benefit from being modified to allow cases to be distinguished by a status for example: reviewed – court action, reviewed – write off and waiting for review. This would give the Council further insight when monitoring and reporting on debt. Link from Business World to Mosaic There does not appear to be a clear method to identify in Business World those cases that have transferred to the Mosaic debt recovery workflow as they are just marked with the common complaint codes (diary dates) used. The Revenues Manager needs to consider how these cases can be cross referenced to allow for accurate reporting. It is however recognised officers record notes on Business World for example if an officer opened a diary date notes would identify it is a case that is being progressed through the Mosaic Debt Monitoring process. Update of coding within Business World Some adult care cases are identified using historic codes CCV and SCV, for consistency it would be beneficial to update these to the relevant new codes used Fairer Charging (FCH) and Care Home Market (CHM) this will assist with debt reporting.</p>					
<p>Building Maintenance and Cleaning Agreement</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>The specifications for the new contracts to replace those extended via waivers at the start of the agreement have still not been written. This highlights the risk of a similar situation occurring to that with the security contract held by Capel Security. That contract waiver had the shortest timescale (six months), but waivers are</p>	2	<p>31-Mar-22 Revised to 30-Sep-22 Revised to 31-Mar-23</p>	<p>Services are now covered by a contract on a fixed term basis. Any new services will be procured following the HC contract procurement rules so as to demonstrate value for money. Contracts that have been awarded will be entered on both the council's and Hoople's contract register and automatic</p>	Complete	Capital Programme and Maintenance Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>also in place for 13 others, along with an agreement for Hoople to use any one of 25 contractors to carry out reactive maintenance works as and when required. All except two of these arrangements could continue for the next 12 months, with two exceptions (Rielloa: UPS; 24 month waiver, &amp; Sentinel Security: CCTV Maintenance &amp; Door Access Controls £77,512; 18 month waiver). If further delays lead to waivers having to be extended, there is a risk of costs increasing into next financial year, or opportunities to save on existing costs through combining current arrangements into fewer contracts being lost.</p>			<p>notifications have been set up to inform in advance when existing contracts are due to expire so that they can be reprocured in a timely manner before their expiry date.</p>		
<p>EHCP Preparation for Adulthood</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>Seven young people with EHC plans detailing their complex needs were selected from the data sets provided. The purpose of the audit was to determine the extent to which the planning in the EHCP supported their preparation for adulthood as they progressed through their transition years 9, 11 and where available year 14.</p> <p>The EHC plans were reviewed in depth to identify references to outcomes and provision that would be regarded as supporting their preparation for adulthood. This was to provide assurance that there was evidence of planning during the transition years, to assist the individual to maximise their potential for independence.</p> <p>As confirmed by the Senior SEN officer owing to the severity of their needs, i.e., severe learning difficulties and/or significant medical or physical needs experienced by the seven young people in</p>	<p>3</p>	<p>30-Oct-21 Revised to 31-Jul-22</p>	<p>SWAP undertook a follow up of the EHCP preparing for adulthood audit in April and May 2023.</p> <p>Lead by the SEND team between August 2022 and January 2023 multi -agency EHCP thematic audits of health and social care have been undertaken which includes PFA outcomes.</p> <p>A multi-agency PFA specific EHCP audit was undertaken between February 2023 and April 2023.</p> <p>Findings and recommendations have been reported to the SEND Partnership Group and SEND Assurance Board. These have informed the priorities and actions of the SEND strategy work streams.</p>	<p>Complete</p>	<p>Head of Additional Needs</p>

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>the sample, progression in adulthood may be more limited in comparison to those with less severe needs. However, for these young people, for example, the ability to communicate the need for a drink is an important step towards independence.</p> <p>For the seven cases sampled it was identified that there were references to measures to be taken to support preparation for adulthood within the capabilities of the individual.</p> <p>Following the close out meeting the Head of Additional Needs advised that it is important to recognise that outcomes and provision that support preparation for adulthood are integral to the education, health, and care sections of the EHC Plan and will not be described in the plan as a discrete single section. However, the audit did identify that reference to health and social care within the designated section of the EHC plan was limited to identify preparation for adulthood.</p> <p>Reference to limitations of health and social care information is further reported below and in Appendix 2. The absence of clearly defined information limited the ability to track progress during the transition years from year 9 onwards.</p> <p>SWAP was advised that there is a national review of SEND which may have an impact on the current format of the template and that the Herefordshire plan format has to include the nationally prescribed sections.</p>					
EHCP Preparation for Adulthood	Internal Audit reviewed one sample in depth with the Senior SEN Officer, to determine if the EHC plan was aligned to the Herefordshire Multi-agency Protocol	2	31-Jul-22	SWAP undertook a follow up of the EHCP preparing for adulthood audit in April and May 2023.	Complete	Head of Additional Needs

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<b>PREVIOUSLY OVERDUE</b>	<p>for Children and Young People with Disabilities and Complex Needs. Not all elements were relevant, for example employment plans, owing to the limited capability of the young person being reviewed. Internal Audit selected a number of items from the protocol to assess.</p> <p>Owing to the response to the single sample it was agreed with the Senior SEN Officer that this could be the same for other cases, so no further testing was performed. The audit was unable to assess the support provided through collaboration with multi-agencies. Within the Herefordshire Multi-agency Protocol for Children and Young People with Disabilities and Complex Needs there is a:</p> <ul style="list-style-type: none"> <li>• Checklist within the protocol to verify all elements are acted upon, and</li> <li>• Case escalation procedure.</li> </ul> <p>However, the Senior SEN Officer was unaware of this guidance within the protocol. Additional work to embed the Preparation for Adulthood protocol and its detailed procedures needs to take place. This will ensure that all clients receive the full range of services and support that they need.</p>			<p>The Herefordshire Preparation for Adulthood protocol is an overview document. It should be a clear guide as to 'who does what when' during the Preparation for Adulthood period (formally 14-25 years). Standard operating procedures have been developed and implemented to support the transition from children social care to adult social care services.</p> <p>The local offer website has been improved and now includes videos e.g. what a PFA EHCP review looks like <a href="#">Local offer special educational needs and disabilities – Herefordshire Council</a></p>		
EHCP Preparation for Adulthood <b>PREVIOUSLY OVERDUE</b>	<p>Ofsted report October 2016</p> <p>In October 2016 OFSTED and the Care Quality Commission (CQC) Local Area Inspection reported that Education, Health and Care (EHC) plans, were too education focussed and did not include sufficient detail of health and social care needs (where these needs occurred). The action plan prepared, implemented and monitored was requested, to verify</p>	2	30-Nov-21 Revised to 31-Jul-22	<p>SWAP undertook a follow up of the EHCP preparing for adulthood audit in April and May 2023.</p> <p>Lead by the SEND team between August 2022 and January 2023 multi -agency EHCP thematic audits of health and social care have been undertaken which includes PFA outcomes.</p>	Complete	Head of Additional Needs

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>controls weaknesses in respect of health and social care had been addressed. To date Internal Audit has not received the information.</p> <p>The seven EHC plans reviewed were assessed as being heavily weighted on education. Therefore, the audit cannot provide assurance that the weakness identified on health and social care have been addressed.</p> <p>Annual review, Health and Social Care information</p> <p>Officers advised that over time details in the main body of the EHC plan information may be superseded as more relevant material becomes available. However, the Senior SEN Officer confirmed that Section K of the EHC plan template 'Advice and Information' should show all sources of both historical and current information.</p> <p>The audit showed all seven samples had gaps in reference to historic information under annual reviews, health and medical advice and social care advice, where activity would be expected annually. With incomplete information the most appropriate outcomes for adulthood may not be achieved. The output from this assessment is captured for each case under Appendix 2</p>			<p>Findings and recommendations have been reported to the SEND Partnership Group and SEND Assurance Board. These have informed the priorities and actions of the SEND strategy work streams.</p> <p>All advice (historical and recent) is included in section K</p>		
<p>EHCP Preparation for Adulthood</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>Poor document management</p> <ul style="list-style-type: none"> <li>• NHS reference 6400390340 was to be included in the test sample, but the officer could not locate the EHC plans,</li> <li>• NHS reference 7013040258 was selected for inclusion in the test sample, but the original document had been overtyped. The officer looked for the original PDF, but this could not be located.</li> </ul>	2	30-Nov-21 Revised to TBD	<p>All plans are recorded on Synergy. There have not been any further instances where we have found plans to be over-typed since the original audit. Training has been provided to the team.</p> <p>All advice historical and recent is recorded in section K We refer to the code of practice page 162.</p>	Complete	Head of Additional Needs



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<ul style="list-style-type: none"> <li>Two of the data sets - Children with Disabilities and the Education, Health and Care plan did not consistently state the NHS reference for the individual. The findings identified may have significant consequences on the quality of the service delivered, which could result in regulatory scrutiny.</li> </ul> <p>Quality assurance Internal Audit observed that there was inconsistency on what was recorded as a source document in Section K of the EHC Plan.</p>					
Payroll 2020-21  <b>PREVIOUSLY OVERDUE</b>	<p>Holding Account Reconciliations: Whilst there is a monthly holding account reconciliation, there is a backlog of queries and the level of possible errors/amendments required cannot be accurately estimated however Senior Management confirmed they remain within an acceptable tolerance. Currently the monthly holding account reconciliations have no management oversight and differences have been written off where may have been there are no other opportunities to recover the funds.</p> <p>There is a requirement for Senior Finance Managers to conduct a review of staffing resources to ensure that monthly queries are addressed, and that the backlog is cleared. The current policy for writing off outstanding amounts in the holding accounts would also benefit from being updated to reflect that where possible, these sums are cleared/recovered.</p> <p>A further deep dive review of the holding accounts by SWAP Internal Audit Service is recommended within the short-term, once progress has been made in</p>	2	31-Dec-21 Revised to 30-Jun-2022 Revised to 31-Mar-2023	All control account reconciliations are subject to monthly review to ensure that reconciling items are resolved in a timely manner.	Complete	Head of Strategic Finance

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	addressing these issues, to provide some assurance around records of payments to HMRC.					
Development Regeneration Programme  <i>DUE IN PERIOD</i>	<p>At the start of the Overarching Agreement Development and Regeneration Programme (DRP) in June 2018 a governance structure was put in place. At the highest internal level there was the Economic Development Programme Board, where concerns would be escalated from the Development Regeneration Partnership Programme Boards for both Keepmoat Homes Ltd and Engie.</p> <p>Communications in more recent times appear to have faltered with Keepmoat Homes Ltd. The last agenda and minutes for the DRP Programme Board: HC and Keepmoat is dated 3 March 2020 with no evidence of formalised communication beyond this point through this body. The Keepmoat attendance and meeting spreadsheet for 2020 shows that meetings were scheduled to take place on 25 June 2020 and 15 October 2020, but no records were available on the shared drive to show they proceeded.</p> <p>Under the DRP Project Group- Keepmoat electronic folder notes and actions dated 4 November 2020 it is recorded that the Bromyard Depot and Holme Lacy site were discussed. There appeared to be a partnership relationship between Herefordshire Council and Keepmoat Homes Ltd up until November 2020. It is unclear if there was further engagement beyond this date.</p> <p>Both the Chair of the programme board and the original Senior Responsible Officer at Herefordshire Council for</p>	3	31-Oct-22 Revised to summer 2023	Economic Plan finalised in January and Economy and Place Board being recruited. Local Plan, Hereford Masterplan being amended to reflect new administration priorities prior to consultation. Investment strategy being developed. Until these areas of work are completed, it is not possible to determine any priorities to be taken forward through the DRP.	In progress	Corporate Director Economy and Environment

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>Keepmoat Homes Ltd, are no longer at the organisation to enquire what happened. This finding would suggest that Herefordshire Council may have failed to maintain even limited ongoing communications with Keepmoat Homes Ltd, unlike the continued relationship with the other partner Engie.</p> <p>At the DRP Programme Board: HC &amp; Engie on 1 September 2021 the interim Director for Economy &amp; Place stated that Hereford Council is developing the Hereford City Masterplan and Herefordshire Big Plan for the next 30 years. Therefore, it is likely to be 12 months before Herefordshire Council is in a position to consider any project activity with Equans (previously Engie). Internal Audit is unaware if as a courtesy this information was communicated to Keepmoat.</p> <p>The Council should consider future communications within the DRP partners to allow a good working relationship to be maintained.</p>					
<p>Oral Health Needs Assessment (OHNA)</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>Explore the feasibility of undertaking a health equity audit of access to dental services in Herefordshire, specifically related to 'at-risk groups' (e.g. Looked after children, vulnerable older adults, people who are homeless or refugees, those with a learning disability).</p>	3	30-Sep-22	<p>This has been carefully considered and is not a priority at the moment since significant issues are already known through the data. These are being resolved through commissioning by NHSE and are updated at the Children's Improvement Board meetings.</p>	Deferred	Consultant in Public Health
<p>Oral Health Needs Assessment (OHNA)</p> <p><b>DUE IN PERIOD</b></p>	<p>Seek opportunities to influence the common risk factors and wider determinants for poor oral health, obesity and other key public health issues i.e. smoking, high-risk drinking. For example through encouraging public service settings to be 'health promoting' and influencing local relevant planning decisions.</p>	3	<p>31-Mar-23 Revised to 31-Mar-24</p>	<p>A draft Health Impact Assessment Toolkit has been developed and awaiting a working to finalise (by March 2024). Work underway to address common risk factors through activities such as the Schools Food Pilot (completed by July 23).</p>	In progress	Consultant in Public Health

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Main Accounting  <b>PREVIOUSLY OVERDUE</b>	Eleven set of procedures covering key processes were assessed. All were clear, contained adequate detail, with staff aware of their existence and easily accessible on the shared drive. However, ten of the eleven procedures sampled required improvements in document management to align to the Policy Writing Procedures 2020. The key omissions identified are: <ul style="list-style-type: none"> <li>• Name of document</li> <li>• Summary outlining the purpose</li> <li>• Author (job title)</li> <li>• Owner of the procedure</li> <li>• Approved person and date</li> <li>• Published date</li> <li>• Review date</li> <li>• Ref for version control</li> </ul>	3	31-Jul-22 Revised to 31-Mar-23 Revised to 31-Dec-23	Has not been a priority due to increased work pressure from children's services	In progress	Senior Team Leader (Transactional Team)
Pool Cars  <b>PREVIOUSLY OVERDUE</b>	The process of transferring the data from the vehicle log sheets into a workable electronic format from which the recharges can be compiled is a cumbersome one. Records are often incomplete, and coding can be incorrect, which requires additional work from the Sustainability and Climate Change Officer to request/correct the information. The spreadsheets can also be prone to errors, which were found to have occurred during 2019/20. The current electronic booking system for the pool cars should be enhanced to require the users to input their mileage and journey details, which will then allow the production of a more comprehensive report which can be used to facilitate the recharging process. Early notification to managers by email as confirmation of the pool car booking or as a prompt to them for non-completion of vehicle mileage details by their employee would also be advisable. This would allow for management oversight of the use of pool cars It would be beneficial to review	2	30-Apr-22 Revised to 14-Nov-22	New intranet booking system and automatic recharges linked to BW went live on 5th December 2022. A series of new user guidance documents and videos are available on the intranet. Staff are asked to complete tick boxes to say that they have read, understood and will comply with all the guidelines.	Complete	Sustainability and Climate Change Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	booking system upgrades after three months to assess its effectiveness and correct any issues identified, thus ensuring it meets its objectives.					
Pool Cars <i>DUE IN PERIOD</i>	There is insufficient data available at present to accurately gauge whether there is a need to retain all current pool cars, although it is clear from reviewing the booking records that are available that there are periods of time when some cars are not in use. The Service should initially look to encourage use of pool cars across the Council over the coming months and follow this with a review of usage six months after this has taken place, in order to ascertain whether current fleet numbers can be justified or whether some pool cars can be relinquished. This review should also take into account the two pool cars currently loaned to Wye Valley Trust (WVT) should they no longer wish to retain them past the current loan end date of 31st March 2022.	3	31-Dec-22 Revised to 31-Dec-23	New online pool car booking and automatic recharge system launched in Dec 2022 with accompanying supporting videos, guidance documents etc. to encourage use – including updates in Chief Executive’s newsletter. Analysis delayed to enable a full 2022/23 usage analysis. This will now be included in a wider staff business travel/pool use and corporate fleet review that will be presented to DLT in Sept 2023, with follow up and actions later in the year.	In progress	Sustainability and Climate Change Officer
Pool Cars <i>DUE IN PERIOD</i>	There have been no cost increases over the last six years for the administration of the pool car scheme. Although some analysis was recently carried out on the cost, that would not have been based on accurate and up to date records, as we have identified some vehicle mileage sheets and bookings that have not been recharged. It would therefore be beneficial to carry out further analysis on the cost of the scheme once there is enough accurate data to base this on, i.e., at least six months after the upgrades to the booking system have been made. A costing review also encompasses a review of fuel purchases, made using the fuel	3	31-Dec-22 Revised to 31-Dec-23	Analysis delayed to enable a full 2022/23 usage analysis. This will now be included in a wider staff business travel/pool use and corporate fleet review that will be presented to DLT in Sept 2023, with follow up and actions later in the year.	In progress	Sustainability and Climate Change Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	cards attached to the car key. However, fuel use is not monitored on an ongoing basis. Consideration should be given to this task, so that fuel usage can be monitored against mileage to ensure that it is reasonable. A review of fuel costs is outside the scope of this audit.					
<p>Green Homes Grant</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>The unspent Green Homes Grant funding should have been returned to BEIS in October 2021. As at the 23rd of March 2022, the unspent funding has not been repaid. The final expenditure figure is not yet finalised, as the final invoice from the contractor (Everwarm) is in dispute. Arrangements to repay the majority of the unspent grant funding need to be finalised immediately, with funding returned to BEIS. Audit Services has also been informed that there will be a further adjustment to the final invoice in respect of pre EPCs that have been charged for where the grant applications did not proceed. A further adjustment will also be required for the Council's administration costs, as a maximum 15% can be retained by the Council for this. We would recommend that additional legal advice is sought to ascertain the legal position should the Council decide to return all remaining funds to BEIS, hence leaving no funds available to pay Everwarm and refusing any future requests for payment. There is a risk that BEIS will demand full payment.</p>	2	<p>30-Apr-22 Revised to 30-Nov-22 Revised to 30-Sep-23</p>	<p>Following SWAP sign-off in April 2023 for the compliant properties, a further £5,360 was returned to BEIS with a balance of funding withheld pending meeting with Trustmark and formal instruction from BEIS.</p> <p>HC Legal position to be clarified- July/August '23 Meeting to take place with Trustmark- August '23 Further advice sought from BEIS- September '23.</p>	In progress	Senior Project Manager
<p>Customer Services</p> <p><b>FUTURE</b></p>	<p>Customer Services could explore further opportunities to capture management information, which may be relevant and inform the Customer Service Strategy.</p>	3	31-Dec-23	<p>The new account and CRM will provide improved management data especially around channel shift. Data we currently collate has been shared with the contractors undertaking the Digital and Customer Strategy.</p>	Complete	Service Director Communities

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<p>Customer Services</p> <p><i><b>DUE IN PERIOD</b></i></p>	<p>The audit reviewed the customer service processes in place once calls were transferred from Blueschool House to other service areas. To identify telephone calls transferred from Blueschool House to service areas was a manual exercise completed by CSO between 28 January and 4 February 2022. This is seen as a current system weakness that call transferred routes could not be easily identified. Internal audit selected four areas with a higher level of traffic as follows: • Highways • Planning • Environmental Health and Trading standards (EHTS) • Council Tax (CT) /NDR Owing to the nature of the operations within the service areas there may be no correlation between their Customer Service Standards and that of Herefordshire Council web information on Customer Standards. This could cause public confusion and possible reputational damage to the Council for providing inaccurate web information where people are communicating with service areas. There needs to be clarity on the definition of what constitutes a customer service enquiry, which is expected to comply with the Herefordshire Council Customer Service standards. Revenue &amp; Benefits service standard for mailbox enquiries is fourteen working days to respond, whereas the Herefordshire Council Customer Service Standard is ten working days. The Acting Council Tax and Business Rates Manager confirmed that the discrepancy needs to be looked at to determine if the internal service standard needs to be aligned to the Council.</p>	3	<p>31-Dec-22</p> <p>Revised date TBC</p>	<p>The council is working with consultants to develop a Customer Services and Digital Strategy; the document has not been circulated wider at this time.</p> <p>The Thrive transformation work around customers will include how customer service standards are aligned across the council.</p>	In progress	Service Director Communities

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Significant Partnerships  <i>DUE IN PERIOD</i>	To update the self-assessment forms based on: <ul style="list-style-type: none"> <li>• Making clear the email address and website will be published information and should relate back to the partnership information,</li> <li>• To include the officers email address (as would be helpful for further audits – not necessary internally as already on the council system),</li> <li>• Consider changes to question 3.4. regarding accountability,</li> <li>• Include director’s name and title is the sign off section,</li> <li>• It remains optional to provide further information.</li> </ul>	2	31-Jan-23	The council identifies and defines its significant partners as those where contractual and governance arrangements exist and the council’s role and obligations are agreed via legal contracts. Governance over partnership activity is provided by representation on relevant bodies and performance of partners is monitored through the council’s contract management arrangements. This activity is considered to be an effective method of governance which provides assurance of the effectiveness of the council’s activity with significant partners and partnership self-assessment forms will no longer be used. Governance arrangements are considered as part of the Director Assurance Statements which inform the council’s Annual Governance Statement which is subject to external audit.	Complete	Deputy 151 Officer
Significant Partnerships  <i>FUTURE</i>	The Corporate Leadership Team (CLT) will be presented with the self-assessments at the level of completion at the deadline, along with the draft Annual Governance Statement. This will enable CLT to understand the quality of the self-assessments, address any inadequacies and consider any risk in relations to the operation of significant partnerships. Once considered acceptable by CLT (as one of the lines of defence of assurance) presented to Adult and Governance Committee as a further line of defence to consider risk and mitigations – including link officers and directors attending committee to answer gaps in controls. Consideration should be given to the role of co-ordinating and facilitating the completion of the self-assessments with	2	30-Apr-23	The council identifies and defines its significant partners as those where contractual and governance arrangements exist and the council’s role and obligations are agreed via legal contracts. Governance over partnership activity is provided by representation on relevant bodies and performance of partners is monitored through the council’s contract management arrangements. This activity is considered to be an effective method of governance which provides assurance of the effectiveness of the council’s activity with significant partners and partnership self-assessment forms will no longer be used. Governance arrangements are considered as part of the Director Assurance Statements which inform the	Complete	Deputy 151 Officer



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	the departure of the Service Director Corporate Service who took a hands on approach, operationally and strategically.			council's Annual Governance Statement which is subject to external audit.		
Public Health Grant Process  <i>DUE IN PERIOD</i>	The Council's Health & Wellbeing Strategy was last published in 2017. As a result, the aims, objectives, and performance against these are out of date, and may not reflect the most recent strategic aims and objective. In addition, the Council may find it difficult to monitor performance against key targets or objectives. The County's Plan and Market Statement had been revised and covered the period 2020-2024 which has been the main driver for public health across the county alongside supporting the NHS with the delivery of the NHS Long Term Plan. It is apparent that the existing Health & Wellbeing Strategy has not driven effective change across the local system The finding has been acknowledged by the Director of Public Health, who confirmed a new Strategy is being drafted.	2	31-Mar-23	A new Health and Wellbeing Strategy was ratified by the Health and Wellbeing Board in April 2023. A formal launch of the new strategy is taking place on 12/7/23	Complete	Director of Public Health
Public Health Grant Process  <i>DUE IN PERIOD</i>	Each Public Health initiative or scheme falls within a Service area which has a budget holder/budget manager. However, the monitoring process for use of Public Health Funds and any re-badged or Reserve Funding re-invested is not formalised. Further discussions with key staff involved in the review confirmed that any re-badged or re-invested funding has been seen as more of an accounting adjustment historically and has not been undertaken in conjunction with the relevant Director. In addition, open dialogue with how this funding is utilised does not normally take place unless	2	31-Mar-23 Revised to 30-Sep-23	A review of the Public Health Grant is underway. The review process has been agreed with the Office for Health Improvement and Disparities.	In progress	Director of Public Health

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>initiated by Finance. This may result in uncertainty of roles &amp; responsibilities, inconsistencies in processes applied and a lack of management oversight as to how funds and reserves funds are being utilised and compliance with grant conditions.</p>					
<p>Public Health Grant Process</p> <p><i>DUE IN PERIOD</i></p>	<p>Whilst it is acknowledged that the Council has a Health and Wellbeing Board for which the Director of Public Health attends as one of the lead officers and member, there is no formal reporting mechanism or process, such as an internal Public Health Board in place to discuss and scrutinise how Service Directors are spending the grant monies received. The absence of any formal reporting processes and mechanism has resulted in:-</p> <ul style="list-style-type: none"> <li>➤ no evidence and narrative produced to evidence how Public Health re-badged monies across the Council complies with the Funding Terms &amp; Conditions. It is acknowledged that some of the re-badged funding activities and outcomes are mandatory.</li> <li>➤ no KPIs having been set up for those Public Health activities delivered internally by other Services and for re-badged monies that have been re-allocated from reserves. (Key Performance Indicators (KPIs) are only attached to the Public Health commissioned contracts that are managed by the Public Health Service.)</li> <li>➤ the performance of each of the commissioned/contracted services not being summarised and reported on through a dashboard over recent times. This has occurred due to the Covid 19</li> </ul>	2	31-Mar-23 Revised to 30-Sep-23	A review of the Public Health Grant is underway. The review process has been agreed with the Office for Health Improvement and Disparities.	In progress	Director of Public Health / s151 Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>pandemic and the standing down of many national data set requirements. While some performance monitoring and data collection has continued, this has not been reported.</p> <p>The current arrangements may result in missed opportunities for Management to proactively manage, monitor, scrutinise and challenge the delivery of the Public Health budget. Further discussions with the Director of Public Health confirmed that a Public Health Board could be considered in the future. Initial discussions have taken place regarding such arrangements, and other considerations are being explored.</p> <p>The move of Public Health to the existing Communities and Wellbeing Directorate provides a further opportunity to utilise existing meetings to provide oversight of how the grant is spend, although the grant is not confined to this directorate.</p>					
<p>Public Health Grant Process</p> <p><i><b>DUE IN PERIOD</b></i></p>	<p>Although there are robust contract management and performance monitoring arrangements for those Public Health Services commissioned and contracted out, there is no oversight from Public Health or any other Services for several Services that are delivered and managed internally.</p> <p>As a result, it is not clear whether the funding and any re-badged or re-invested Funding is spent on Public Health linked schemes and eligible outcomes. In addition, the Council may be unable to demonstrate to Office for Health Improvement and Disparities (OHID) that the use of funding is compliant with the terms and conditions of the grant.</p> <p>A clear and concise written agreement</p>	2	31-Mar-23 Revised to 30-Sep-23	A review of the Public Health Grant is underway. The review process has been agreed with the Office for Health Improvement and Disparities.	In progress	Director of Public Health

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	between the Public Health Directorate and individual Service teams would be of benefit to ensure that these arrangements are formalised.					
Public Health Grant Process  <i>DUE IN PERIOD</i>	<p>The review confirmed that the total of the Public Health Reserves as of 31st March 2022 was Cumulatively £2.41M, dating back to 2012/13. The previous Director of Public Health had initially nominated values of the Reserves plan to projects, but this was not progressed. Therefore, historic reserve funds had not been sufficiently profiled and utilised to maximise the delivery of Public Health initiatives.</p> <p>It is acknowledged that Covid-19 significantly impacted the value, profiling, and utilisation of historic reserves. During this period, corporate Public Health activities and other front-line services had been diverted due to the pandemic, and therefore, 'business as usual' activities were temporarily halted at all levels. This also extended to partner agency and other stakeholders, such as GP practices and Children Centres, which were closed because of the pandemic.</p>	2	31-Mar-23 Revised to 30-Sep-23	A plan to spend public health reserves has been drafted.	In progress	Director of Public Health
Public Health Grant Process  <i>DUE IN PERIOD</i>	<p>Whilst it is acknowledged that the Public Health Grant Funding Grant Terms and Conditions provide details on the requirements and guidance on the reporting/governance arrangements, there is no formal reference to, or specific deadlines set for Local Authorities to submit the Year-End Statement of Assurance which requires the Chief Executive Officer / Section 151 Officer and the Director of Public Health's sign-off. In the absence of any formal reporting deadlines set by the relevant Governing</p>	3	31-Mar-23 Revised to 30-Sep-23	This will form part of the review of the Public Health Grant being undertaken.	In progress	s151 Officer / Senior Finance Business Partner

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>Body, the Council may wish to consider establishing and setting their own internal reporting deadlines to submit this information. This will help ensure roles, responsibilities and timescales are defined and adhered to. This also promotes good working practices across different Service areas.</p>					
<p>Public Health Grant Process</p> <p><i>FUTURE</i></p>	<p>There was no evidence provided of Service Plans documenting and demonstrating how re-badged or re-invested reserve funding is being used to meet Public Health outcomes or is compliant with the grant terms &amp; conditions.</p> <p>Where appropriate, the Council should consider ensuring Service Plans document and demonstrate how re-badged monies are being used. This will help ensure compliance with the grant terms &amp; conditions.</p>	3	31-Jul-23 Revised to 30-Sep-23	This will form part of the review of the Public Health Grant being undertaken.	In progress	Director of Public Health
<p>Public Health Grant Process</p> <p><i>DUE IN PERIOD</i></p>	<p>The allocation of Public Health Grant investment fund (the allocation of the Public Health Ring Fenced Funding to other Council Services) has historically been a Finance process rather than being driven by the Public Health Team. The allocation of any reserves has been 'an accounting adjustment' rather than an informed decision-making process. Consideration should be given to identifying the Services that will be in receipt of PHG investment monies at the beginning of each financial year and/or at the earliest convenient opportunity.</p>	3	31-Mar-23 Revised to 30-Sep-23	This will form part of the review of the Public Health Grant being undertaken.	In progress	s151 Officer
<p>Public Health Grant Process</p> <p><i>DUE IN PERIOD</i></p>	<p>The current Public Health Team structure dated June 2022 does not contain a dedicated Business Manager. The absence of a Business Manager makes it difficult to undertake business and sector specific</p>	3	31-Mar-23	Interviews for a Public Health Business Officer are taking place on 14/7/2023 where it is anticipated that an appointment will be made.	Complete	Director of Public Health

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>tasks such as benchmarking exercises relating to the Public Health Grant Funding Spend and Performance. In addition, there are several posts that are fixed term until September 2023. Consequently, there may be a risk that the current structure of the Service does not lend itself to effectively monitor current or future delivery outcomes of the Public Health Grant Funding. The current structure may lead to business continuity and resilience related issues. Consideration could be given to including such a role when the next Service restructure is carried out or could be put forward as part of a business case.</p>					
<p>Public Health Grant Process</p> <p><i><b>DUE IN PERIOD</b></i></p>	<p>The Council's Finance Team maintains records on all streams of Public Health Funding. This extends to external grant funding which includes schemes such as the Adult Weight Management and Substance Misuse, along with reserves that have cumulatively built up over several years. However due to historic working processes, the allocation of the investment monies is not always shared or made available across all Service areas. This may affect the oversight and monitoring arrangements of how the grant is used. It is acknowledged that there are good working relationships and evidence of collaboration between the Public Health Directorate and key financial officers across many public health funded areas and activities has been noted. All key officers are keen to move away from the historic ways of working where</p>	3	31-Mar-23 Revised to 30-Sep-23	It is anticipated that this action will be resolved as part of the review of the grant currently being undertaken. This involves liaising with financial accountants across the council and subject matter experts.	In progress	Director of Public Health / Senior Finance Business Partner

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	appropriate and continue working in collaboration.					
Direct Payments  <i>DUE IN PERIOD</i>	Identification of a Potential Fraud Risk within Adult Social Care All Herefordshire Council officers complete the annual mandatory fraud awareness e-learning training. Adult Social Care (ASC) Services social workers interviewed confirmed that fraud specific training for their area of expertise could be beneficial to alert them to potential threats. The Counter Fraud Manager stated that in the future, a financial abuse toolkit will be developed, but currently other priorities take precedence. The Director: Community Wellbeing supports the delivery of fraud specific training for ASC officers. Four officers were asked if they were aware of Herefordshire Council's Counter Fraud Manager. The Service Director knew the name of the officer, the Senior Officer said they were aware that there would be one, and the two social workers were less certain. This response was despite the completion of the mandatory fraud awareness e-learning. A publication called 'Fighting Fraud and Corruption Locally- a Strategy for the 2020s' highlighted the need for alignment of the Council's fraud strategy to the safeguarding responsibilities. The Counter Fraud Manager was contacted and confirmed that there is not a common position between the corporate fraud strategy and the West Midlands Safeguarding Policy and Procedures used by the Safeguarding Team. In addition, the absence of the fraud risk on Council's risk registers was a surprising finding, particularly after the misappropriation of public funds	3	(a) 30-Apr-23  (b) 31-Mar-23 Revised to 30-Sep-23	The Counter Fraud department has been unable to commence bespoke fraud awareness training within ASC to date, due to ongoing priorities in Fraud Risk Management and due to a number of projects within other service areas. This has included an influx of fraud referrals that the Counter Fraud Manager has had to process and investigate. Bespoke Counter Fraud training in Social Care is on the annual fraud plan, and whilst this task is yet to be delivered, it is high on the agenda, but will now require a revised target date for completion.  Fraud risks are in the process of being entered onto service risk registers and should be reportable from September.	In progress	Corporate Director, Community Wellbeing / Counter Fraud Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>exacerbated as a result of the pandemic. However, the Counter Fraud Manager confirmed that there have been mitigating circumstances that have delayed the integration of a fraud risk into all risk registers. Delays have been caused through staff movements within the Corporate Performance structure which has resulted in a delay in the department sourcing an adequate new risk management system.</p>					
<p>Direct Payments</p> <p><i>DUE IN PERIOD</i></p>	<p>External and internal Council direct payment publications External and internal Council direct payment publications were reviewed to ascertain the advice provided, in respect of potential fraud or misuse of direct payment cards. SWAP Internal Audit made their own selection of external documents published on the Herefordshire Council internet, so the findings identified are relevant for the information reviewed. The Principal Auditor, now on maternity leave agreed that Internal Audit would review the internal procedural documents provided by the Team Leader, Direct Payments. Following the close out meeting, the Team Manager (Welfare and Financial Assessment) provided evidence of documents, where fraud is referenced. These were in place prior to the audit but were not made available during the review. For example, the Direct Payment Agreement states the different types of fraud and alerts recipients of potential outcomes if fraud is detected. In addition, the direct payment remittance includes a fraud notice in the footer. Furthermore, it is noted that there is a link to the fraud</p>	3	28-Feb-23	<p>The fact sheets have been updated to include additional information about social care fraud. Contact details for help with understanding the document, and other accessibility requirements have been added to the four documents where this was missing. Version numbers have been added to all fact sheets for document control. An additional social care fraud web page has been added as a “call to action” button on the right hand side of the direct payments and direct payment card webpages. This page provides details about what constitutes social care fraud, action that can be taken, and how to report it. Document management control is now in place for the internal documents. Note – The card booklet hasn’t been updated at this time for the following reasons; This was sourced from an external supplier and includes images of the card, The current card contract expires in 8 months, so it is not cost effective to make minor changes to the text at this time. We</p>	Complete	Team Manager (Welfare and Financial Assessment)



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>prevention privacy policy is at the bottom of the direct payment web page. However, this is at the end of a large list of documents and a member of the public may select the document they want, without scrolling to the bottom of the page to find it. This identifies that there is some good quality reference to fraud within some documentation. However, it highlights the need for document housekeeping to be undertaken to check that all external documents are up to date and relevant. All reviewed publications should be compliant with the 'Writing and Publishing Council Plans, Policies and Procedures 2020-2023.' Hereford External Direct Payment Publications Nine published support and advice managing direct payment factsheets were checked. The information is generally comprehensive, but there are areas that require attention as follows:</p> <ul style="list-style-type: none"> <li>• Within six of the nine documents where fraud should be a consideration, there is an inconsistent message. The communication on all publications should be stronger stating the consequence of committing a potential fraud or misuse of the direct payment card.</li> <li>• Five publications made reference to the availability of advice, help with understanding the document, translation into other languages, accessibility to the publication in other formats, whereas this is absent from the other four documents.</li> <li>• Document management is absent from six of the nine publications reviewed. The Team Manager (Welfare and Financial Assessment) has a list of the documents examined.</li> </ul>			<p>will make the required changes the next time the booklet is updated.  Note – The Easy Read guide hasn't been updated for the following reason;  The communications team are currently procuring a licence for easy read images. Once this is in place we will be reviewing our easy read content and will update the guide at this time.</p>		

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>Direct Payment Team Internal Procedures</p> <p>None of the twelve internal procedures reviewed had document management in place. The procedures provide guidance to officers on how to monitor direct payments usage, identify potential anomalies and fraud or misuse. However, other questions not covered by the documents reviewed show a flexibility in approach, depending on circumstances such as: ' Who is contacted first/at the same time the Counter Fraud Manager or the Locality Manager'? Reply-'This would depend on the nature of the fraud, but if it affects the individual's care and support the locality manager would be made aware first.' Where there are optional choices, basic guidance should be provided to allow a consistent approach. In addition, there were other omissions in the procedures provided for review, for example the absence of the completion of a lessons learnt exercise and the reporting of outcomes. There is no specific fraud checklist/procedure that covers who does what, when and why specific tasks are completed.</p>					
<p>Direct Payments</p> <p><i>FUTURE</i></p>	<p>Adult Social Care Internal Procedures</p> <p>No Adult Social Care (ASC) procedures were provided. A Locality Manager confirmed that ASC Strength Based Assessment procedures make no reference to suspected fraud or misuse of direct payment cards and the action to be taken if the event arises. The West Midlands Adult Safeguarding Policy &amp; Procedures adhered to by the Safeguarding team make reference to fraud. The regional policy and procedures states the need to use this alongside a</p>	3	30-Apr-23 Revised to 30-Sep-23	<p>Tri.x on-line resources are now being used for Herefordshire Council Procedures, Practice Guidance, and Tools for Adult Social Care. This is for use by practitioners across all adult social care teams. The content for direct payments has been reviewed and updated. Specific guidance relating to social care fraud will be added to the content at the next opportunity to submit changes. Estimated target date September 2023</p>	Delayed	Service Director Social Care Delivery / Team Manager (Welfare and Financial Assessment)

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>Local Authority's own guidance on fraud. The Service Director, Social Care Delivery confirmed at the close out meeting that separate procedures would be a duplication and that social care staff follow corporate policies and the Direct Payment procedures. Social care staff interviewed confirmed that they did not have access to the Direct Payment team procedures. Moreover, the Team Manager (Welfare and Financial Assessment) stated that these were internal direct payment team procedures. The two senior officers agreed that they could work collaboratively in the delivery of procedures suitable for the two service areas. To guarantee a consistent approach in the identification and handling of potential fraudulent or misuse of direct payments, support should be obtained from the Counter Fraud Manager.</p>					
<p>Direct Payments <i><b>DUE IN PERIOD</b></i></p>	<p>Senior Practitioners' Development Meetings were requested with two senior practitioners to discuss the direct payments process within Adult Social Care. Both parties stated that they had joined the service area within the last six months and felt Internal Audit should interview someone more experienced. Later it was found that both individuals, although holding supervisory positions, fill interim posts, so this may have contributed to their reply. A social care worker interviewed advised that a senior practitioner allocated an Operation Input request from the workflow, that had been completed and moved to the next stage of management review. However, the manager re-allocated the completed work, which may indicate a lack of</p>	3	31-Mar-23 Revised to 30-Nov-23	<p>The Counter Fraud department has been unable to commence bespoke fraud awareness training within ASC to date, due to ongoing priorities in Fraud Risk Management and due to a number of projects within other service areas. This has included an influx of fraud referrals that the Counter Fraud Manager has had to process and investigate. Bespoke Counter Fraud training in Social Care is on the annual fraud plan, and whilst this task is yet to be delivered, it is high on the agenda, but will now require a revised target date for completion.</p>	Not started	Service Director Social Care Delivery

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>knowledge on the use of Mosaic. The Service Director Social Care Delivery believes that this is an isolated incident. SWAP Internal Audit is aware that the recruitment and retention of staff is difficult nationally. However, it is important that whether a permanent or interim person is in post, they are confident with the processes and systems used, particularly with flexible working. Support is available to improve an officer's knowledge and experience. A Business System Analyst and a Performance Officer provide Mosaic system induction and refresher training. In addition, the Team Leader, Direct Payments provides detailed induction training. The completion of a skill assessment spreadsheet would identify persons requiring support.</p>					
<p>Direct Payments <i>DUE IN PERIOD</i></p>	<p>Control verification Undetected fraud may have a detrimental impact on the Council's ability to deliver services, so robust detective and preventative controls need to be in place. For example, the Team Leader, Direct Payments delivered an Induction presentation in March 2022 at the County Locality team meeting. The presentation stated that prior to reviewing a support plan, a social worker should check Mosaic for the outcome of previous direct payment monitoring reports, to be aware of possible issues such as contribution arrears, non-payment of top-up and inappropriate spend. The two social care staff who participated in the audit confirmed that Mosaic notes would be checked, but not monitoring reports. Verification that direct payment</p>	3	31-Jan-23	<p>A prompt has been provided on Mosaic attached to review documentation to ensure that as part of preparation for a review, direct payments monitoring reports will be discussed with the Direct Payments team.</p>	Complete	Service Director Social Care Delivery

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>monitoring reports are routinely checked as part of a Strength Based Assessment (SBA) should be completed as part of the Strength Based Review (SBR). These two measures consistently completed would enhance the control framework. Assurance should be validated that the controls are operating effectively.</p>					
<p>Direct Payments</p> <p><i>DUE IN PERIOD</i></p>	<p>Management Information The Adult Performance Team produces a quarterly report that includes management information on safeguarding concerns raised with the Safeguarding Locality Team. Data is anonymised and reported by safeguarding category. This is presented at the DLT meeting by the Performance Lead. Internal Audit was provided a copy of the safeguarding dashboard with confirmation that with appropriate permission it could be available to the Team Leader, Direct Payments. The safeguarding dashboard includes the following data concern source, number of concerns raised, type of alleged abuse, location of abuse, etc., this information may be useful to the Team Leader, Direct Payments. Access to the safeguarding dashboard information may provide a more holistic view of the risk of fraudulent or misuse activity of direct payments within ASC. This could inform future fraud mitigation activity.</p>	3	31-Mar-23	Direct Payments team lead has access to monthly reporting.	Complete	Service Director Social Care Delivery
<p>Adult Social Care Infection Control and Testing Fund (Round 4)</p> <p><i>DUE IN PERIOD</i></p>	<p>Governance weaknesses In most instances, governance standards were good. However, there were two common themes identified owing to the absence of management approval at an operational level. Details are as follows: 1. Discretionary payments - there was no approved documentation, which outlined</p>	2	28-Feb-23	<p>Appropriate governance arrangements have been put in place for any future grant allocations. This is the responsibility of the Service Director All Ages Commissioning and includes:</p> <ul style="list-style-type: none"> <li>Formal decision logs for any agreed allocations.</li> </ul>	Complete	Corporate Director Community Wellbeing / Service Director All Ages Commissioning

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>the principles applied to determine what activity was acceptable to meet the grant criteria, not covered by the guidelines. Internal Audit was provided with two examples of Outlook calendar entries for July and August 2021 where discussions took place. One meeting included the Service Director - All Ages Commissioning and the former Head of Commissioning and the Joint Strategic Finance Lead. However, no record was maintained to confirm acceptable inclusions for discretionary payment, 2. Payments issued outside the grant timeframe – grant guidelines state that funding should be fully spent in infection prevention and control and testing by 30 September 2021. There was no formal approval record to support discretionary payments of £172,735.41, issued to service providers outside the timeframe permitted under the grant. The funding had been provisionally allocated. However, there was a delay in payment because of pertinent information awaited from the service provider. It is accepted that there was a short timeline to distribute, monitor and report on the funding, whilst maintaining compliance with the terms and conditions of the grant. However, this was the fourth round of government funding so the expectation was that a high-level approved directive was in place. There is the risk that if officers leave or are on long term sick their knowledge is lost. Therefore, if a future challenge occurred there is no information to support the decision principle. One senior decision maker has left the Council and the other one, the</p>			<ul style="list-style-type: none"> <li>• Central collation of all records on a Teams site.</li> <li>• Formal record of any exceptional approvals relating to timescale or discretionary payments</li> <li>• Central record of all submitted grant returns.</li> </ul>		

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>Service Director, All Ages Commissioning leaves at the end of December 2022. The Joint Strategic Finance Lead confirmed that details would have been discussed but no formal records maintained. He confirmed that owing to the grant timescale, he had to act quickly. Records would have been better in non-pandemic times.</p> <p>The Council should have adequate guidance to demonstrate why a payment meets the criteria of a grant. To maintain expected levels of governance, it is good practice to hold supporting evidence of the criteria adopted and approval given to confirm that non-standard payments meet the terms and conditions of the grant. Secondly, as the Herefordshire Council Chief Executive and the Interim Director, Adults &amp; Communities were the signatories of the Assurance Statement, there was the anticipation that Herefordshire Council would have checked with the Department of Health and Social Care if allocated payments could be made outside the grant timeframe. In addition, formal approval should have been evidenced, based upon the Scheme of Delegation requirement. Internal Audit requested the Assurance Statement Round 4, rather than the Round 3 one that was provided. Currently, the Statement requested remains outstanding at the time of the report preparation.</p>					
Adult Social Care Infection Control and Testing Fund (Round 4)	<p>On -Line Adult Social Care Infection Control Fund Application The on-line Adult Social Care Infection Control Fund Application was required to be completed by service providers,</p>	3	28-Feb-23	Written advice given to CLT with example wording to go in grant application forms.	Complete	Director of Governance and Law

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<b><i>DUE IN PERIOD</i></b>	seeking grant funding. A fraud declaration was to be included within the application, but was absent from the final version distributed and required to be signed by service providers. There is a chain email from the former Head of Care Commissioning to the former Solicitor to the Council requesting acceptance of the contents of the application discussed. Unfortunately, the approval record is unavailable because both parties are no longer employees of the Council. The absence of the fraud declaration from the application demonstrates a weakness in quality checks. This omission would place the Council in a weaker position if legal proceedings ensued.					
Adult Social Care Infection Control and Testing Fund (Round 4)  <b><i>DUE IN PERIOD</i></b>	Segregation of financial duties The Joint Strategic Finance Lead took responsibility for the calculation and checking that the mandatory payments made to service providers were correct. It is a key financial control that an individual does not complete both tasks to avoid potential errors, omissions or fraudulent activity being committed. The calculations should be checked and approved as accurate by a separate finance officer, before submission for authorisation of the payment. The Internal Auditor completed 'spot checks' on a number of formulae driven calculations, with no issues identified. However, excel formulae can break, which may produce errors. Therefore, a second officer should have reviewed the payment output prior to a request for disbursement approval. The absence of this financial control has been identified in the 2022-23 fiscal year in other service areas. Therefore, action	3	Immediate	The Segregation of duties has been made.	Complete	Head of Strategic Finance (Deputy 151)



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	should be taken to mitigate this reoccurring risk.					
Adult Social Care Infection Control and Testing Fund (Round 4)  <i>DUE IN PERIOD</i>	Overtyping of Annex D reporting Department of Health and Social Care return 1 Sept 2021 The Council was required to report the grant expenditure to the Department of Health and Social Care (DHSC) at two points in time. This activity was completed without the DHSC requesting additional information. However, a record of the interim report was unavailable because it was overwritten in the preparation of the final return. It is good practice to retain all versions of reports, so a full audit trail is available if queries arise at a later date.	3	28-Feb-23	All versions of reports are retained as part of the central record established under the action for Finding 1 above.	Complete	Corporate Director Community Wellbeing / Service Director All Ages Commissioning
Registration Service  <i>DUE IN PERIOD</i>	Town Hall Building Security / Access Issues: There are significant failings in the control of keys for access to the Town Hall itself, and for the office, strong rooms and safes. It was confirmed by a senior officer during the audit that Registration Service staff have been having their own keys cut. Evidence indicates that this has been occurring over a number of years, and records of keyholders which should be maintained by Facilities Management have been proven to be inaccurate and unreliable. A SWAP Internal Audit request for a list of keyholders to the Town Hall took a week to be provided, and during that time, a follow up request was met with the response that they were working on it. During a site visit, a plastic container with a variety of keys was shown to the Auditor. While this container had been placed in the strong room until the keys could be sorted out and identified, it was not known at the time what the keys were for. This was promptly brought to the	1	28-Feb-23	Barrels to doors were changed as outlined on 14th Feb and keys reissued with a register updated.	Complete	Strategic Assets Delivery Director

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>attention of the Head of Practice Management (Governance and Law) who removed the keys from the premises; subsequent checks carried out by the Head of Practice Management (Governance and Law) on the keys confirmed that 18 of the keys were current, and gave access to the Town Hall side door, as well as safes, albeit safes that are currently not in use. The Head of Practice Management (Governance and Law) has instructed all Registration Service staff to return all building keys as a matter of urgency. However, despite this request on 18th October 2022 which was endorsed by the Director: Governance and Law, there are still keys that are known to be outstanding. However, owing to the historical issues with regard to staff having had their own keys cut, it would be advisable to change the lock to the side door of the building at the earliest opportunity. Access via ID badges as an additional control, as per other buildings, should also be considered. The possibility that keys to other outer doors may also be held by unauthorised members of staff should also be considered, with a view taken on whether locks to those doors should be changed as well. It is appreciated that this will need to be co-ordinated through Facilities Management, with careful consideration given to who should be entitled to keys and for what purpose. Appropriate controls should be applied to ensure that staff understand their responsibilities as key holders.</p>					

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Registration Service  <i>DUE IN PERIOD</i>	<p>Security: Storage Unit Key Control: Although the Service now has two key safes on the wall of the main Registrars' office, we observed that they were not being used as had been intended by the Head of Practice Management (Governance and Law). On visiting the office on 11th October, 2022, I found that the new key safe was open and empty on the wall, even though this had been installed by Facilities Management as an urgent job eight days before. Staff were also unaware of how often the combination should be changed on the larger key safe, and were of the view that there were no written procedures around key safe usage and controls. Although the Head of Practice Management (Governance and Law) has ensured that the new key safe is now in use, it is advisable for a process document to be drawn up, setting out the details of keys that should be held in each, e.g., keys to the strong rooms, safes, Registration Service offices, desks and cupboards, who should have access to each, and the requirements for changing the access codes. Owing to the current and historical issues around staff having keys cut, rules around key cutting (types of keys that can be replicated and those that must not be) should also be included, with staff required to sign this document to state that they understand and agree with this policy.</p>	2	28-Feb-23 Revised to 30-Jun-23	<p>Registration Support Assistants have been appointed into role and are still in induction phase.</p> <p>Shropshire carried out a mini compliance audit and have initiated further security measures to offices and metal locking cabinets (see below).</p> <p>Procedure note not drawn up due to lack of staff capacity.</p>	In progress	Head of Practice Management
Registration Service  <i>DUE IN PERIOD</i>	<p>Internal Review Report: Although the recommendations from the Internal Review Report have been included in the Service Action Plan (July'22), some of the proposed actions have yet to be</p>	2	31-Jan-23	<p>Plan is updated quarterly. Shropshire Council are currently coming to the end of their support arrangement; we are reviewing progress made and outstanding issues. The improvement work in</p>	Complete	Head of Practice Management

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	addressed in any form, although the Head of Practice Management (Governance and Law) all have target dates set against the actions, but as only actions to date are recorded, there is nothing set out to state how the recommendation will be addressed. It would be beneficial to expand on the current format within the plan, and include details of progress made; the building in of regular review dates for the plan would also enhance the process.			registration services is being supported by the PMO with a project plan and board in place.		
Registration Service  <i>DUE IN PERIOD</i>	Herefordshire Council Internal and External Reviews: An internal review of the Registration Service was commissioned in 2021, with the final report having been issued in October 2021. However, no action was taken on this. The process was not helped by staff/management changes, however, the recommendations should have been addressed through an action plan. The Council does not have a corporate process for commissioning, monitoring, reviewing and reporting on internal review reports, as is required for internal audit reports. Had this been in place, the issues identified in the Registration Service internal review report would have been tracked and addressed, which should have triggered some service improvements prior to the G.R.O. reviews. Without an effective and transparent process in place for internal reviews, there is a high risk of these being ignored or lost, which can occur in particular where there is a turnover of staff. This is an area that needs to be addressed urgently, to ensure that where there has been a need for a review, but this has been commissioned	1	28-Feb-23	This has been raised with Corporate Directors to remind them of their obligations of making sure that any actions from internal service reviews are implemented or if not a record is kept of why not. This is a matter for each service area and ultimately the Director to manage.	Complete	Director of Governance and Law / Director of Resources and Assurance

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	outside of the internal audit planning process, the findings and recommendations from these reviews are not lost, but are monitored and reported on in the same way as for internal audit reports.					
Registration Service  <i>DUE IN PERIOD</i>	Stock Control: The current method of holding stock is unsatisfactory. Although unopened / not in use packs are held in the strong room (lockable fireproof room), they are stored on shelves which allows for certificate pads to be taken from the wrong pile, i.e., from stocks held by other Registrars or the Superintendent Registrar. A review of stock records confirms that this has happened, along with packs being used in the wrong order. More secure methods of holding stock need to be considered, in order to restrict Registrars access to their own stocks of certificates, while still retaining the stock in the strong room. Options could be lockable storage boxes to be held on the shelves, which would only be accessible by the relevant Registrar, or by installing lockable cabinets in the strong room. This would make Registrars accountable for their own stock, while safeguarding that stock against being accidentally or otherwise moved by another member of the team.	2	28-Feb-23	Metal cabinets are in place in the offices and stock has been moved to each registrar's office. Stock has been checked; obsolete and surplus stock has been transferred or has been destroyed in line with GRO requirements. All staff have been shown how to record stock. The list of Herefordshire staff and their particular roles which is required by GRO has been updated and leavers, new starters or role changes have been	Complete	Head of Practice Management
Registration Service  <i>DUE IN PERIOD</i>	Stock Control Records: There are inconsistencies in the way that stocks of certificates are being recorded by the Registrars. SWAP Audit Service carried out a stock take of certificates held in the Strong Room on 1st November 2022, but the records that we were directed to by staff did not contain details of that stock. Subsequently, further stock records for	2	31-Mar-23 Revised to 30-Jun-23	Cashbooks (including stock control) are now in place for all registers and for SR stock. Process notes have been provided by Shropshire which require finalising for Herefordshire. Procedure note not drawn up due to lack of staff capacity.	In progress	Head of Practice Management

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>three Registrars were forwarded to us, but these did not reconcile to our stock take records. There was also a lack of information contained within the records, along with a lack of consistency as to how the stock usage was recorded. We did not receive a record of the Superintendent Registrar's stock, at the same time that we received the additional Registrars' stock records, but received a copy of this at a later date. Advice should be taken from the Shropshire County Council trainer so that the team can implement a stock control record that is compliant with the requirements of the G.R.O. The team would benefit from drawing up a written procedure document to ensure a consistent approach is taken and also to provide guidance for any new staff in the future. This should run alongside the G.R.O. handbook, but should set out in further detail the processes that staff need to follow to ensure that all new stock is correctly and promptly received, checked and recorded, all stock removed from the main strong room stock is accounted for at all times, and that both used and spoiled stock are clearly and promptly recorded.</p>					
<p>Registration Service</p> <p><i><b>DUE IN PERIOD</b></i></p>	<p>Spoiled Certificates: There is a lack of consistency in the way that the staff are both retaining and recording their spoiled certificates. There is no written process for recording and retaining spoils. Staff are referred to the G.R.O. processes for general office practices, however, those are not prescriptive enough, and a separate document should be drawn up and retained, so as to promote a consistent approach. The Superintendent</p>	2	31-Mar-23	<p>Spoiled certificates have been dealt with and a process note is in place for these to be dealt with.</p>	Complete	Head of Practice Management

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>Registrar's current practice of filing spoils in order of batch use, along with a log of used/spoiled certificates is the method that SWAP Audit would recommend. This would also aid the reconciliation process. Staff are also unclear as to how long they need to retain copies of their spoiled certificates, as they are not financial records. There is no guidance within the G.R.O.'s procedures, therefore, it would be advisable to retain two years plus current year, until this can be clarified with a G.R.O. representative.</p>					
<p>Registration Service</p> <p><i>DUE IN PERIOD</i></p>	<p>Income Records / Reconciliation: Income reconciliations had not been carried out prior to Head of Legal Practice (Governance and Law) being assigned the task of overseeing service improvements in July 2022. Owing to this, she appointed a member of her own team to attempt a reconciliation of income received since April 2021. However, the income records have been found to be of such poor quality that it has not been possible for this to be done. Issues that have contributed to this have included: • income types not being consistently split between separate account codes for births, deaths and marriages when paid in; • income not being paid in promptly, and sometimes left for multiple weeks before being banked; • insufficient details having been recorded on the composite paying in slips meaning that there is no breakdown of cash and cheques paid in, or what certificate purchases the income relates to. As a consequence of this, it has not been possible to ascertain whether all income has been paid in during this period of time, or indeed whether there</p>	1	28-Feb-23 Revised to TBC	<ul style="list-style-type: none"> <li>- Coding structure in place and being updated in pay.net and online forms.</li> <li>- referencing on pay.net improved to be able to identify payments to individuals and therefore should help easier reconciliation of income</li> <li>- Shropshire unable to reconcile BW income to Cashbooks and pay.net reports. Awaiting support from finance colleagues once final accounts finished.</li> </ul>	In progress	Head of Practice Management

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>has been any fraudulent activity, i.e., theft of Council income. In addition, to there having been no reconciliations, there has been no segregation of duties over receipt and banking of income, with each Registrar having been responsible for their own takings. On commencing the task of addressing the shortfalls in income controls, the Practice Management Officer identified that large sums of income, running into hundreds of pounds, had been left in cash tins in the strong room. Although she addressed this and paid it in, it highlighted an issue of large sums of cash being taken to the bank by staff, which in itself put them at risk. The Head of Legal Practice (Governance &amp; Law) has therefore taken the decision that the Service would only accept card/online payments from 1st November 2022. This has eliminated the risk of cash/cheques been misappropriated, however, there is still a requirement for card income to be reconciled, to ensure that all certificates recorded as issued have been paid for. This process must include a review of the spoils records, to ensure that all of these have been correctly accounted for. In order to enhance the controls around income reconciliation, it is advisable to ensure that the Superintendent Registrar and the Registrars do not reconcile their own income. This could be achieved either by arranging for them to reconcile a colleague's income, or preferably for an independent member of staff to carry out all reconciliations, with any discrepancies being reported to the Head of Legal Practice (Governance and Law) for review.</p>					



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Registration Service  <i>DUE IN PERIOD</i>	Information Technology / Digital Services: The service is hindered by poor technology, notably in terms of the website, online forms, and income reconciliation processes. The Service does not have online booking system, and therefore has to take bookings through emails and by phone. The current forms do not allow for customers to specify all required levels of service provision on one request form, along with the split of income types. The Service would benefit from investment in its website, new online forms for requests, and an online booking system, which would significantly streamline processes, reduce staff time on tasks that could be digitalised and aid the reconciliation processes for the team.	2	31-Mar-23 Revised to 31-Oct-23	The website is now updated, with some minor improvements to existing online forms. Work with PWC was undertaken for a new online process to be developed for booking a ceremony; this is now with ICT to "build". This includes an online appointment booking system. Current indications from ICT are that this will be ready in Sept 2023. Online processes for registering a death and birth have been discussed with ICT; the rollout of this will be dependent on the availability of the online appointment booking system. Whilst new staff are being recruited, the volume of calls, walk-ins and emails to the service requires significant staffing capacity, meaning statutory duties, other service improvements and training is being delayed further. The service has received a number of complaints which are the result of the pressure on the team. Further work was undertaken on income reconciliations which identified issues of the pay.net system not adequately recording information in BW. Concerns regarding the fact that assurance of income recording and reconciliation could not be provided was raised with the Director of Resources in April 2023. Improved coding and referencing information has been introduced though this will take some time to work through to aid reconciliation work.	In progress	Director of Governance and Law
Registration Service  <i>DUE IN PERIOD</i>	Petty Cash / Procurement Card: The petty cash tin has been stored in one of the strong rooms alongside the Registrars' individual cash tins, however, the Practice Management Officer found that this had	2	31-Jan-23	Part of normal budget management oversight and routine.	Complete	Head of Practice Management

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>been used as a float for change, and the wrong amounts of money had been returned to the petty cash tin, thus leaving a much higher balance than the issued amount for the Service. The Head of Practice Management (Governance and Law) took the decision to dispense with the petty cash account and switch to a procurement card; this has now been done. It is important though that this is well controlled by the Service, so as to ensure that use is monitored and that there is adequate segregation of duties in place between usage and reconciliations. It would also be advisable for the Head of Practice Management (Governance and Law) to review Business World transaction reports for this over the coming months to ensure that the full details of all purchases are being recorded, and that the card is only being used for legitimate items of expenditure.</p>					
<p>Registration Service</p> <p><i><b>DUE IN PERIOD</b></i></p>	<p>Document Retention: The Registration Service's Document Retention Schedule is out of date. The version provided by the Superintendent Registrar is dated September 2019 and contains insufficient information to guide staff. The document should be updated to include all types of documentation that the Service needs to retain, i.e., certificate copies and spoils, records of used certificates and income records. The updated version should be made available to all staff and should be easily accessible. A copy should also be forwarded to the Modern Records Unit so that it can be formally recorded on the Council's intranet.</p>	3	31-Mar-23 Revised to 30-Jun-23	<p>The GRO have a statutory retention schedule covering retention of current documents. This along with historical documents retention details and local arrangements e.g. spoiled certificates need to be reflected in the service retention schedule document needs to be updated.</p> <p>Staff are adhering to requirements.</p>	In progress	Head of Practice Management

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Supporting Families  <i><b>DUE IN PERIOD</b></i>	Two Mosaic case files showed incorrect residential addresses for some family members we mentioned this in the follow up discussions with the Supporting Families Data Co-ordinator and will require the case workers to verify the correct residential addresses in order to prevent data breaches from occurring.	3	31-Jan-23	The addresses are correct.	Complete	Supporting Families Data Co-ordinator