

Audit	Recommendation	Priority	Target date	Latest update	Status
AWB					
Continuing Healthcare Funding	The Head of Safeguarding and Principal Social Worker has agreed to carry out a matching exercise from the data that has been requested from HCCG to ensure that financial information is correct on the Council's Mosaic system, and the HCCG database.	4	01/09/2017 Revised to: 31/03/2018	Data has been received and checks are in progress. We are working with partners to develop system solutions in order to identify all cases.	In Progress
Continuing Healthcare Funding	The Head of Safeguarding and Principal Social Worker has agreed to review and update the Consideration of Joint Packages of Care – Form E, and where appropriate place all documents that do not contain a version number, date, or owner under document control.	3	31/07/2017 Revised to: 31/03/2018	An external review has been undertaken and we are awaiting final recommendations in order to take this forward.	In Progress
Continuing Healthcare Funding	In the absence of a signed copy of the Data Exchange Agreement Continuing Health Care, the Head of Safeguarding and Principal Social Worker has agreed to re-review the draft agreement, seeking guidance from the Information Access and Records Manager, and to ensure that there is sign-off from the HCCG.	3	31/08/2017 Revised to: 30/11/2017	We are awaiting final sign off of the agreement which is due end of November 2017	In Progress
Continuing Healthcare Funding	The Head of Safeguarding and Principal Social Worker has agreed to ensure that the new terms of reference are agreed with the HCCG, and to remind officers of the Council to ensure that the agreed Joint Funding Panel decision (individual decision record) is recorded in Mosaic.	3	31/08/2017 Revised to: 31/03/2018	We are awaiting final sign off, pending formal governance arrangement for HCCG, HC, and relevant partners.	In Progress
Better Care Fund Follow Up 2016/17	The Better Care Fund and Integration Manager has agreed to ensure that Draft documents are issued and updated through version control, and once agreements are formalised that copies of documents, containing signatures of both parties, are used rather than unsigned copies.	3	31/07/2017 Revised to: 31/12/2017	The revised s.75 agreement is scheduled for Cabinet and will address this recommendation.	In Progress
Deferred Payments	The Head of Safeguarding and Principal Social Worker, in liaison with the Head of Management Accounting and the Welfare and Financial Assessments Team Manager has agreed to	4	31/07/2017 Revised to 31/10/2017	Meeting arranged for 19 October to progress this recommendation.	In Progress

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	implement a consistent approach to ensure service users with a power of attorney or a deputyship are treated equitably.				
Deferred Payments	The Welfare and Financial Assessments Team Manager has agreed to implement a process of checking insurance policies for reasonableness e.g. property value is covered etc., and ensures policy are renewed annually.	4	30/07/2017 Revised to 30/11/2017	We are in the process of sending updated statements to all DPA clients and are requesting up to date insurance documents and property valuations as part of this process. This work was due to commence in October but has been delayed due to capacity issues.	In Progress
ECC					
Licensing	The Team Manager – Licensing reviews licensing procedures and associated forms on a periodic basis, in addition to when national changes are made, with clear document control features.	3	30-Jun-17 Revised to 31-Jul-18	The service area were looking at a bespoke Licensing software system, however the complexity and resource required to transfer information from Civica would be difficult. Subsequently, it was decided that the utilisation of Civica and its functions would be improved. The Team Manager confirmed that priority was placed on working on the higher risk licences, then medium risk etc. The lead responsible officer for managing this task is the Senior Enforcement Officer. It has been estimated that this task will approximately take 18 months before completion. It has been acknowledged that most of the forms, letters and guidance are set by Government, where this information is available on the Gov website, therefore the Licensing Team can only use these forms.	In progress
Accounts Payable	The Accounts Payable Team Leader, in liaison with the ICT Application Specialist (Agresso Support), has agreed to confirm with the Payments team that new supplier request forms and required checks are always completed and clear evidence is attached to Agresso.	3	31-May-17 Revised to 31-Dec-17	The new Off Payroll legislation came into force in April which pushed the end date of the requirement. System developed and at test stage. Building in additional IR35 process which is due to go live.	In progress
Council Tax 2016/17	The Revenues and Development Operational Manager has agreed to ensure that the suspense	3	31-Jul-17	Monthly reconciliation of suspense are carried out and signed off by a team leader. All the DSS	In progress

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	account clearing spreadsheet is subject to a monthly review to monitor the reduction of historic items within the suspense account, including the payments from the Department for Work and Pensions.		Revised to 31-Mar-18	queries have been resolved. As previously advised the historic transactions are very difficult as we had no involvement in these previously and therefore take a lot of time to look at the audit trail of each transaction. We are still working on historic transactions for 15/16 and 16/17 but transaction prior to that are very difficult to follow. As the total outstanding balances are low and only leave the nigh on impossible ones to trace, I will be having a discussion with Josie Rushgrove on next course of action to take. In the meantime, I have moved the revised date to the end of the financial year	
Recruitment - Contracts	It was agreed that the Senior HR Policy Officer in liaison with the Head of HR and Organisational Development will ensure that relocation expenses are properly reviewed prior to payment, and that any returnable deposits for accommodation rental are retrieved from the employee, when they change address, or leave the organisation. It was also agreed by the Head of HR and Organisational Development that this will be made clear in the HR Policy, and this requirement communicated to Managers.	3	31-May-17 Revised to 31-Mar-18	HR policies are currently being reviewed and the re-draft now includes explicit reference to repaying rental deposits. These are expected (subject to member approval) to be implemented in January 2018. We are amending the form to make it clear that employees should repay the returnable deposit.	In progress
Section 106 Agreements	The Planning Obligations Manager has agreed to ensure the master database is updated for annual spend, and unspent balances are reported against repayable dates for review by senior management and members, to ensure necessary actions are being taken by the Council.	3	31-May-17 Revised to 31-Mar-18	Proposal to centralise the monies into a reserve to be carried forward each year with the services required to request and demonstrate where the monies are to be spent. Capital Accountant needs to liaise with service areas on feasibility of this proposal.	In progress
Housing & Council Tax Benefits 2016/17	I recommend that the Benefits Operational Manager ensures that monthly reconciliations are checked for accuracy, authorised and signed off accordingly by a senior or independent officer.	3	30-Sep-17 Revised to 31-Jan-18	Due to a new restructure, the process has been taken over by a different team and they are now in the process of being trained and dealing with these. Therefore the date has been revised.	In progress

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Housing & Council Tax Benefits 2016/17	I recommend that the Benefits Operational Manager ensures investigations are made as to whether it is beneficial for the Council to invest in the ability to run duplicate reports from Academy to identify duplicate payments.	3	30-Apr-17 Revised to 31-Dec-17	Due to a new restructure, the process has been taken over by a different team and they are now in the process of being trained and dealing with these. Therefore the date has been revised.	In progress
Housing & Council Tax Benefits 2016/17	I recommend that the Benefits Operational Manager ensures that evidence of the checks made on high value payments are retained to maintain a clear audit trail.	3	30-Jun-17 Revised to 31-Dec-17	Due to a new restructure, the process has been taken over by a different team and they are now in the process of being trained and dealing with these. Therefore the date has been revised.	In progress
Capital Accounting 2014/15	The Head of Corporate Accountancy ensures all procedure documents that exist within the Accountancy section governing the rules around capital expenditure are updated to reflect current practice. Alongside this it is important that all officers with potential responsibility for capital expenditure are aware of where to find guidance on the Intranet, and ask them to confirm whether any training needs exists. Training should be provided where identified.	3	30-Sep-17 Revised to 31-Mar-18	S151 officer has appointed a consultant for a 12 week period to review capital finance and ensure the governance around this. As a result of this piece of work we anticipate doing further training and revise the process.	In Progress
Capital Accounting 2015/16	The Head of Corporate Finance reminds all staff responsible for purchasing, in writing, of the de minimis levels to capitalise an asset, once scheduled training has been provided.	3	30-Sep-17 Revised to 31-Mar-18	S151 officer has appointed a consultant for a 12 week period to review capital finance and ensure the governance around this. As a result of this piece of work we anticipate doing further training and revise the process.	In Progress
Payroll	The Head of HR and Organisational Development has agreed to arrange for the update of the Exit Form, "Managing People, Change, and Leaving the Organisation Policy" and Career Break Notification Form in order to make the requirement for managers to notify HR as soon as a member of their staff tenders their resignation or obtains authorisation for a career break more prominent. This should be supplemented by a quarterly communication to all managers reminding them: (i) of this requirement to complete the form;	4	31-May-17 Revised to 31-Mar-18	HR policies are being revised and forms suitable for electronic input being developed.	In Progress

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	(ii) that the form must include all relevant information that will impact on the employee's final pay, such as annual leave details; and (iii) the impact of not completing the form i.e., the additional work involved in recovering overpayments, and the impact on the manager's budget.				
Accounts Receivable	The Chief Financial Officer, in liaison with Service Managers, has agreed to ensure that invoices are raised for the correct value i.e. as per schedule of fees and charges, tenancy agreements etc. and are raised in a timely manner. Guidance documents may require updating or drafting to support the new process whereby service managers are raising their own invoices.	3	30-Aug-17 Revised to 31-Dec-17	Revised guidance notes are being produced.	In Progress
Business Continuity and Disaster Recovery Planning	The Emergencies and Resilience Officer has agreed to develop a Communications Plan in conjunction with the ERT and Communications Team, as recommended in the November 2016 test exercise Debrief Report, with oversight from the Equality, Resilience and Information Compliance Manager.	3	30-Sep-17 Revised to 31-Dec-17	Critical contact numbers reporting tool completed in Business World, awaiting rollout to EPDOs. Work on-going with Communications Team to develop website for communicating in emergencies.	In Progress
Business Continuity and Disaster Recovery Planning	The Infrastructure Team Leader (Hoople Ltd) in liaison with the Emergency and Resilience Officer, has agreed to include a section in the Disaster Recovery Plan listing information that is required during a walkthrough exercise.	3	30-Jun-17 Revised to 31-Dec-17	Action to be completed as part of audit action 1.6a which is being led by the Architects team, and is due for completion by 31/12/2017.	In Progress