

Appendix C – Recommendations due in the future

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
s106 Agreement	<p>1.1 It is agreed that information in relation to section 106 monies held by council should be reported on a biannual basis to senior management.</p> <p>The council produces an Authority Monitoring Report and this report could provide the basis for a new Management Board report which would offer a more holistic view of the status of all S106 agreements expenditure and activity. The report could also include the following information:</p> <ul style="list-style-type: none"> • Existing balances for all Section 106 agreements with monies exceeding the expiry date clearly identifiable. • Date money received. • Repayment date for money received. • Number of year's unspent money held. • Action outstanding for each S106 agreement contribution received, including known reason for money unspent. <p>The councils Project Management Team (within Corporate Services) are in the process of reviewing the Management Board structure and processes of the council. The Planning Obligations Manager will contact the Head of Project Management to draw to their attention the need to report corporately on the status of section 106 contributions so that they can consider which management board would be appropriate for the information to be reported to.</p> <p>A virtual meeting has been arranged for 18 February 2021 with lead officers in all the service areas to discuss who may report to the Board and</p>	2	08-Feb-22		In progress	Planning Obligations Manager, Economy & Place

	<p>how information is populated for the report. Initial contact has been made with the Business World support team to look at the reporting functions within Business World to see if there is the capability to hold information on section 106 that is currently held on numerous spreadsheets. Initial discussions appear promising as other areas of the council report in Business World. The Planning Obligations Manager will formally ask the Business World support team to commence a piece of work to review the functionality of Business World. This piece of work will need to be built into their development programme and will incur a cost. We will need to consider who bears the cost of the work, whether it is a corporate requirement or a service area requirement.</p>				
s106 Agreement	<p>1.3 Initial contact has been made with the Business World support team to look at the reporting functions within Business World to see if there is the capability to hold information on section 106 that is currently held on numerous spreadsheets. Initial discussions appear promising as other areas of the council report in Business World. The Planning Obligations Manager will formally ask the Business World support team to commence a piece of work to review the functionality of Business World. This piece of work will need to be built into their development programme and will incur a cost. We will need to consider who bears the cost of the work, whether it is a corporate requirement or a service area requirement.</p>	3	08-Feb-22		In progress Planning Obligations Manager, Economy & Place
Significant Partnerships	<p>1.3</p> <ul style="list-style-type: none"> • For the summary of partnerships to be published as part of papers to Audit and Governance Committee, • For a simplified significant partnership register to be published but include links to relevant websites, • Evidence of Terms of Reference review and updated when necessary (subject to audit). 	2	31-Jan-22	Complete	Assistant Director Corporate Support, Corporate Centre

Significant Partnerships	1.1• Clarify the definition of a significant partnership and evaluate the refresh required to the Partnership Governance Framework to meet the current and future needs of the Council,• Consideration should be given to the presentation of a revised documentation to improve the readability for the intended audience and ensure that good governance management is incorporated into the guidance including a header page, table of contents, document owner, review date and version control,• Effective PGF communication so all link officers of significant partnerships and the management board are aware of the Partnership Governance Framework document, so an improved response to the annual assurance process is achieved,• Training / guidance on the completion of the annual checklist for significant partners should be completed prior to the 2020-21 annual assurance activity.	2	28-Feb-22		In progress	Solicitor to the Council, Corporate Centre
Council Tax	Account and property notes are not consistently added to the system resulting in the audit trail being incomplete. This could result in potential errors or omissions being made.	3	31/12/2021 revised to 31/03/2022	Due to the large workload in planning, the reporting of new properties has been increased to within 10 days. Target date extended to 31/03/2022	In progress	Revenues Manager, Hoople
Council Tax	Housekeeping issues were identified including: <ul style="list-style-type: none"> • some updating to procedures required, • recording the account reference on the Building Control Commencement List. 	3	31/10/2021 revised to 31/03/2022	Due to ever the increasing workload and the pausing of the Planning project again due to the large Document Management replacement project, this is still work in progress and therefore Target date extended to 31/03/2022	In progress	Council Tax and Business Rates Team Leader, Hoople

Accounts Receivable	Reporting procedure – the actual process for reporting is a historic one and needs a complete review. The Revenues Manager will look to utilise a new report that has been produced for aged debt that provides debts by cost code rather than collection code, giving more reliable figures; therefore, more precise. Once checked the Revenues Manager will produce a new procedure note with a more simplified process. Debt Recovery Policy – Covid response work has delayed the scheduled update of this policy until November 2021. This will be dealt with by Josie Rushgrove Court Process – Discussions have started, and the agreed process will be included in the Debt recovery Policy as this too has been delayed due to Covid response work.	2	30/11/2021	Reporting - a cost code report is issued monthly from the Business World Support Team and emailed direct to myself. We are currently now using this to pull precise information for the monthly Property Services reporting. I have also had a discussion with Kim Wratten on using the cost code report for Adult Social Care reporting. The above two areas are the main, more complex that needed addressing as they were the areas of concern using the historical collection code reports. The historical reporting is still currently being utilised, however as we move forward and more time is provided to review older cases the reporting will be amended and a procedure note for use written. Debt recovery policy - completion Nov 21 and project underway	In progress	Revenues Manager & Head of Corporate Finance, Corporate Centre
Commercial/Strategic Investments	This will be addressed at the next review and update of the Council's Financial Procedural rules and processes updated as required.	2	31/01/2022		In progress	Head of Corporate Finance, Corporate Centre
Supporting Families - Q1	The step down process is now embedded in a workflow in Mosaic and the Early Help Co-ordinator Team Manager has a list taken from Mosaic each month of those cases where the process has been started but not completed, so we can close the loop on step down cases. All social care cases are being audited by a special team, being brought in to do the work on the request of the Chief Executive following the recent court judgement. All cases which social care wish to step down to early help will be taken to a joint meeting, early help will be able to challenge and not accept a case if appropriate. This will be part of the new Early Help Framework to be drafted by the end of October 2021.	3	31/12/2021	Early Help Practice Framework is being drafted including the Step down process. Interim measure is that the Early Help Service Manager will oversee the step down process and review individual decisions where there is a dispute in respect of application of threshold.	In progress	Early Help Manager, Children & Families

Building Maintenance & Cleaning Agreement	The Service Level Agreement will be updated to incorporate the Building Maintenance and Cleaning service by the end of December 2021. This will be implemented by Hoople and Property Services in conjunction with the Council's Finance Dept.	2	31/12/2021	Regular meetings are being held by Property Services and Hoople with the aim to agree what need to go into an Appendix so that The Service Level Agreement can be updated to incorporate the Building Maintenance and Cleaning service by the end of December 2021.	In progress	Capital Programme and Maintenance Manager, Economy & Place
Building Maintenance & Cleaning Agreement	Specifications are now being produced to align with the procurement plan set out. The procurement plan provides a program to safeguard that all contracts are awarded prior to end of waiver dates of March 2022, except for UPS and one that combines CCTV /Door Access Controls/Fire-Security Alarms Maintenance which have end wavier dates of March 2023 and September 2022 respectively. A slight delay has occurred on one contract (Caple Security) where a six month waiver was provided. This was due to the need to review the requirements in more detail and resource issues which have delayed the tender process. Notwithstanding this the specification has been written, work packages have been pulled together, for economies of scale, to help mitigate any consequential costs due to the delay. A further waiver has been produced to extend this one contract for 3 months to allow for a due tender process to be carried out and a contract in place for January 2022. Weekly meetings are being undertaken to monitor progress against the program to ensure all other contracts meet the deadlines.	2	31/03/2022	Weekly meetings are being undertaken to monitor progress against the program to ensure all contracts meet deadlines. However Hoople who are undertaking the procurement process have reported that two key members of staff have left which might have an impact on the procurement timeframes for some of the contracts to meet the dead lines. Hoople have advised that they are recruiting to refill the two key posts. In addition those services to be procured have been prioritised such that those of high value and or are have a statutory compliant element will be dealt with first, while those of lower value would be dealt with later on in the procurement process.	In progress	Capital Programme and Maintenance Manager, Economy & Place

Building Maintenance & Cleaning Agreement	The Operations Board will report to a Strategic Board that is presently being established, with the view that the Strategic Board will meet quarterly, though this is to be finalised. The client side representation on the Board is in the process of being determined and may be subject to change due to the redesign of Property Services.	3	31/12/2021	The Strategic Board is being established and draft ToR's circulated for agreement. The establishment and operation of the Strategic Board remains on target.	In progress	Strategic Property Services Manager, Economy & Place
Payroll	The monthly holding account reconciliation process is to be improved by including oversight and support in the corporate finance team. The Corporate Finance Team resource is expected to start to pick up and address this from December 2021.	2	31/12/2021		In progress	Head of Corporate Finance, Corporate Centre
Payroll	The SOPS mainly consist of screenshots from BW however a member of the team has been tasked to standardise the format, add review dates and use generic job titles.	3	31/12/2021		In progress	Payroll Manager, Hoople
Payroll	We continue to chase new starters for their contracts, however this is an ongoing issue. We do specify that signed contracts must be returned and we usually request this prior to the start date. We also ensure that the recruiting manager is aware if a signed contract has not been returned, so that they can also discuss with the employee.	3	31/12/2021		In progress	Resourcing Manager, Hoople
Payroll	This will need to also be agreed by Herefordshire Council in terms of the process for managers and how this is communicated. This circumstance occurs very rarely so discussion as regards how this is managed would be required.	3	31/12/2021		In progress	Resourcing Manager, Hoople
Capital Programme/Capital Projects	It will take time for the new project management process to become fully embedded, with adjustments necessary to fulfil operational requirement. Therefore, it is anticipated that sufficient progress will have been made to undertake a further audit during quarter 2 2022/23.	3	31/07/2022		In progress	Chief Finance Officer, Corporate Centre

Climate Change	Annual Performance Report Procedures To prepare the Annual Performance Report Procedures. Approval of the Annual Performance (Green House Gas Emissions Report) A formalised approval process will be put in place for the future.	3	31/01/2022	Complete	Head of Climate and Waste Services, Economy & Place
Climate Change	Information Source and Contract Spreadsheet The spreadsheet will be updated and then attached to the Annual Performance Report Procedures once these are ready to be implemented. West Mercia Energy Consortium portfolio review Formalise actions will be recorded from the next quarterly review at the end of October 2021.	3	31/10/2021	Complete	Head of Climate and Waste Services, Economy & Place
Climate Change	Democratic services will be undertaking a review of all of the guides placed on the governance intranet to ensure that they are updated to reflect recent changes to report reviewing processes and that they take in to account any changes that will result from any council decisions to revise and amend the council's constitutional arrangements. Priority 3 SWAP Reference	3	31/12/2021	In progress	Democratic Services Manager, Corporate Centre

NDR	<p>We had previously identified there was a delay in reporting to the VOA for new properties as part of a project we started and whilst there is not a timeline set by legislation, regulations or the VOA, we introduced a 7 day referral timeline as an in-house process. Unfortunately, due to Covid-19 the timeline varied due to the increase in workload due to the pandemic as more priority work needed to take place. The Planning Project (which includes Building Control) was in motion to review the full process of this and to see if tasks can be transferred to the administration team to reduce double handling of work and improve turnaround times, but this had to be paused due to the pandemic. The project has started again today (26th April 2021) and we have changed the timeline to 10 working days at present. This will be monitored and reviewed accordingly based on workload.</p>	3	31/12/2021	<p>The Planning Project continued for a short time and has now been placed on hold due to a new system being tested and implemented within Revs & Bens. However, I can confirm we are currently working within 10 working days for NNDR new properties and splits/mergers. I will continue to monitor this.</p>	In progress	Revenues Manager, Hoople
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<p>Adult Social Care - Provider Payments & Client Contributions</p>	<p>A plan is in place to reduce the volume of invoices on hold – although this is reliant on other areas/teams to take action to reduce the number of invoices. These actions include: • Monitoring the ‘held invoice’ list weekly and updating monthly by the transactional team. • The Transactional team working with individual providers, those with most outstanding, to reduce held invoices and advising on correct invoicing procedures to try and reduce issue reoccurring with future invoices. • Regular meetings with the commissioning and brokerage teams to discuss specific provider / purchase order issues. The invoice on hold list is now being sent to the brokerage team to review. This area of work will need to be reviewed as procedures will change with the implementation of the provider portal. There is a plan to include clear process for providers to follow when care provided is outside the purchase order. Rather than currently sending an invoice with the extra care on which does not match the purchase order and results in the invoice being placed on hold. These actions will be implemented immediately with the aim of reducing the on-hold list by the date identified below.</p>	<p>3</p>	<p>31/12/2021</p>	<p>Complete</p>		<p>Senior Transactional Finance Team Leader, Hoople</p>
<p>Adult Social Care - Provider Payments & Client Contributions</p>	<p>We are currently reviewing procedures due to the impact of primarily working remotely long term. As part of the implementation of the provider portal this review will be ongoing. We are expecting it to be completed by the end of December 2021. This is due to the portal not being live until November 2021 and to fit in with all workload and commitments.</p>	<p>3</p>	<p>31/12/2021</p>	<p>Portal is still in the implementation stage, so procedures have not been finalised fully at this stage. There is a delay in the portal going live which may impact on getting all the procedures reviewed by the end of December 21</p>	<p>In progress</p>	<p>Senior Transactional Finance Team Leader, Hoople</p>

<p>Adult Social Care - Provider Payments & Client Contributions</p>	<p>A full end-to-end process review will be carried out once the portal is implemented and embedded for residential and non-residential payment processes (including the payments to providers and raising of debts to clients). Consideration given to whether a flow chart to show the processes and how it moves between teams would be useful. The Welfare and Financial Assessment Team Manager welcomes internal audit involvement in the end-to-end process review. Discussions will take place with the Corporate Project Management Team to identify whether resources are available to support this review. It is aimed the portal will be live by November 2021. We will allow for a 6-month embedding process of the portal before the review is commenced, this accounts for the target date of May 2022</p>	<p>3</p>	<p>31/05/2022</p>	<p>The external provider portal weblink for non-residential care providers is live and ready for use pending some look and feel changes that the web team require. On boarding of providers under the new home care contract will commence during November. Residential processes are less critical and will not be brought into the portal until next financial year.</p>	<p>In progress</p>	<p>Head of Prevention & Support & Welfare & Financial Assessment Team Manager, Adults & Communities</p>
<p>Adult Social Care - Provider Payments & Client Contributions</p>	<p>A full review of the recovery procedures will be undertaken (as part of the end-to-end review), and this will include the inclusion of social care debt recovery. However, for this to be completed a full review of the responsibilities of the Revenues Officers needs to be undertaken to ensure the procedure notes captures all areas fully (covered in point 4 of other considerations below). The timescale was agreed at the adults DLT meeting in line with the embedding of the provider portal. It is hoped it will be completed prior to this.</p>	<p>3</p>	<p>31/05/2022</p>	<p>A Project Lead has now been appointed and weekly meetings are now taking place to review the processes followed by ASC and Revenues</p>	<p>In progress</p>	<p>Revenues Manager, Hoople</p>

<p>Adult Social Care - Provider Payments & Client Contributions</p>	<p>Debt Recovery Initially with the introduction of the new debt recovery process it was identified that two additional members of the team would be sufficient for the workload at that time. However, with Covid and an increase in Telecare invoicing it is clear that two FTE equivalents may not be enough. The Revenues Team are therefore using resource from within the team to assist in certain elements of the social care process to include invoicing and chasing. This increase has also been impacted by the lack of social care knowledge within the Revenues Team and the uncertainty of where their responsibilities lie. Currently they are trying to cover all areas to include for example referrals for safeguarding and locality teams. This will be vastly improved once the procedures are set in stone as detailed above. Suppressed invoices A change in system will be required to allow for the suppression of accounts, however there will be differing elements required to ensure this does not prevent other functions on the account working (for example direct debits for future invoices raised following a query on an older invoice). I will liaise with Business World Support to see if the current hold functionality can be improved upon, or a new process is required. The timescale was agreed at the adults DLT meeting in line with the embedding of the provider portal. It is hoped it will be completed prior to this.</p>	<p>3</p>	<p>31/05/2022</p>	<p>Processes - as mentioned above a Project Lead is now in place to review the processes for Revenues. Suppressed accounts - an e-mail has been issued to Business World Support to see if anything can be changed. They have confirmed there is a potential way that can be done which needs to be tested further. They have also confirmed that should this work they should be able to produce a report run on this status - again will need to be tested.</p>	<p>In progress</p>	<p>Revenues Manager, Hoople</p>
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<p>Adult Social Care - Provider Payments & Client Contributions</p>	<p>Adult Social Care Aged Debt – Reporting I can report using either collection code and cost code, however, I feel the cost code report is more reliable as collection codes may be incorrect (for example where a homecare client is also being invoiced for Telecare - this may be set up as FCH or STE. This can be identified by interrogating the reports and looking at the invoice amounts however this is time consuming). I will liaise with the Finance Manager and discuss whether the cost code reports would be more beneficial.</p> <p>Mosaic Debt Recovery Workflow – Reporting I will liaise with the Mosaic team regarding a better functionality, however not knowing Mosaic as well as other systems I would have to rely on their advice regarding additional statuses. I had already approached Mosaic prior to Covid to ask if this was possible, however was unable to continue with these discussions due to a change in priority. I will now look to move this forward again. Link from Business World to Mosaic This will require two steps. The first is Mosaic – please see above for debt recovery workflow reporting.</p> <p>Secondly - Business World – I will liaise with Business World to see if an alternative status code can be set up for these. If both are successful a cross reference can be done on a monthly/quarterly basis. Update of coding within Business World An initial report will be run to identify cases with CCV and SCV and where possible changed to FCH or CHM. On a monthly basis when the aged debt reports are run any cases with CCV and SCV will be identified and changed at that point – meaning new cases can be picked up within a month of creation. The timescale was agreed at the adults DLT meeting in line with the embedding of the provider portal. It is hoped it will be completed prior to this.</p>	<p>3</p>	<p>31/05/2022</p>	<p>Monthly report - Discussion has been held with Finance Manager and the cost code report is being sent each month. Mosaic and BY reporting - still need to liaise with both teams to move this forward.</p>	<p>In progress</p>	<p>Revenues Manager, Hoople</p>
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<p>Adult Social Care - Provider Payments & Client Contributions</p>	<p>Welfare & Financial Assessments Team Manager: We are reliant on input from Business World Support and IT with the implementation of these modifications so I will need to check if these plans are still in the BW support team programme for modification before a timescale can be provided. In line with the end-to-end review outlined above discussions will take place to identify whether project management resources could be assigned to this. It is noted a project manager was assigned to this work previously. As these elements are system dependent timescale of completion is difficult to identify however these issues will be raised with relevant parties by the timescale identified below with the aim of completing the action by March 2022. Statements Revenues Manager: This work is on-going with Business World – whilst the statement is in the system its current issues are where credits have come through as sales orders therefore will not identify on the statement as a credit. The statements will only prove useful where a client is up to date on their account, or all credits and debits are separated (which should be the case moving forward now those issues have been sorted). There also needs to be some discussion as to resource for the creation of these statements as this is currently a manual process by going into each individual account and requesting a statement; therefore, the frequency of these statement runs could impact on debt recovery. A discussion will be needed on these elements. Residential Credit Debit Issue Revenues Manager: this has in the most part been sorted recently, however there still lies some issues with the loading of these invoices. The most recent runs have required Business World intervention whereas they should follow the same procedure as home care invoicing. This is being looked at. Addition of Mosaic ID This will greatly assist in the debt recovery process and will reduce search time for the Revenues</p>	<p>3</p>	<p>31/05/2022</p>	<p>The interface billing processes from Abacus and Mosaic systems to Business World now successfully split debit and credit transactions before posting. Project Lead - this has been assigned and weekly meetings are taking place to review the processes. Statements - recent e-mail communication with BW advises that the formatting of the statements is currently the final element required for this. They were due to speak with Tech4 in regards to this, this week. Once this is sorted statements will be ready to be produced and then resource and timelines of when these should be produced can be had. Credit/Debt issue - All credits for ASC are being raised separately from debits which makes processing these less time consuming for Revenues and easier to understand for the customer. As mentioned if any do get stuck they are easily identified and raised.</p>	<p>In progress</p>	<p>Revenues Manager & Welfare & Financial Assessments Team Manager, Adults & Communities</p>
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	<p>Officers. Business World Support will need to liaise with Mosaic on this implementation with the assistance of myself and the Welfare and Financial Assessment Team Manager. Real-time interface Revenues Manager: Currently the Revenues Officers are reliant on the information on Business World being correct however there are several times where details will be updated on Mosaic and Revenues are not advised, which in turn can cause upset to customers and more work for Revenues. If the real-time interface can be introduced this will reduce any risk of incorrect information being used. Discussions will be needed between myself; the Welfare and Financial Assessments Team Manager and the system supports. Welfare and Financial Assessments Team Manager: I believe a corporate CRM system is now being considered if this is going to feed all other council systems the real time interface will not be required. I will try and find out when this is likely to be implemented. This action will be taken to and discussed at core DLT.</p>					
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<p>Adult Social Care - Provider Payments & Client Contributions</p>	<p>The Director for Adult Social Care has requested that this data analysis be re-performed by the Senior Transactional Finance Team Leader & Welfare & Financial Assessments Team Manager with the data set for the last few months. This will ascertain the full extent of the issue. The Director for Adult Social Care is concerned that the data provided was not accurate for this analysis to be completed. Further investigation will take place to ascertain why there are 16 clients with 0 planned care in the system.</p>	<p>3</p>	<p>31/10/2021</p>	<p>Further investigations into the 16 cases with 0 planned care have been completed. There were no payment issues highlighted as all cases where payment was made had planned care, but it was not recorded in abacus. Where payment was made through block contract arrangements, the services had been recorded for charging purposes only. Purchase data from Mosaic will be automatically loaded for invoice purposes with implementation of the provider Portal. Further analysis has been undertaken on 13,891 home care services delivered from w/e 2/5/2021 to 11/07/2021. Headline data shows 74.49% delivered at planned, 1.60% above plan, and 23.91% under plan. More detailed analysis on care delivered over/under plan will be undertaken and shared with commissioning/contracts by 30 December 2021.</p>	<p>In progress</p>	<p>Senior Transactional Finance Team Leader & Welfare & Financial Assessments Team Manager, Adults & Communities</p>
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