

| Audit name | Recommendation | Priority | Target date | Update | Status | Owner |
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| Property Maintenance – Schools PREVIOUSLY OVERDUE | 1.3 We recommend that a simple set of procedures be set up for compilation of the annual maintenance programme planning spreadsheet, and for the planning and approval of additional / emergency works. | 3 | 31-Mar-20 Revised to 01-Sep-21 Revised to 31-Mar-22 | Complete | | Head of Educational Development |
| Continuing Healthcare (CHC) Funding Process PREVIOUSLY OVERDUE | 1.1.2 We recommend that the CHC Dispute Policy should be viewed with consideration given to any changes required, in particular the timeframe for a meeting to be arranged for cases subject to the dispute resolution process at level two. Once the policy is formally agreed between the Council and the CCG it should be signed off. | 2 | 30-Apr-20 | Complete | | Assistant Director, All Ages Commissioning |
| Continuing Healthcare Funding Process PREVIOUSLY OVERDUE | 1.1.3 We recommend that a formal written backdating protocol is developed and approved between the Council and the CCG. | 3 | 30-Apr-20 | Complete | | Assistant Director, All Ages Commissioning |
| Members Allowances and Expenses 2019/20 PREVIOUSLY OVERDUE | 1.3a We recommend the Democratic Services Manager considers including specific guidance amounts for subsistence in the Councillors allowance scheme. | 3 | 31-May-21 | Complete | | Democratic Services manager and Democratic Services Officer |
| Income Charging 2019/20 | 1.1 We recommend the Chief Finance Officer ensures a review of the current income charging principles is carried out including | 3 | 30-Oct-20 Revised to 31-July-21 Revised to | The Chief Finance Officer has considered the recommendation, and has concluded that it would be beneficial to adopt a corporate approach to income charging | In progress | Head of Management Accounting/Chief Finance Officer |

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| PREVIOUSLY OVERDUE | consideration as to whether a corporate Income Charging Policy Document/procedure document would be beneficial. | | 31-Mar-22 Revised to 10-Feb-23 | arrangements and this will feed into the forthcoming review of the Medium Term Financial Strategy | | |
| Staff Car Parking - Business Passes PREVIOUSLY OVERDUE | 1.2.1 We recommend that the Assistant Director of Technical Services ensures: <ul style="list-style-type: none"> 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, 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, 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. | 3 | 31-Jan-21 Revised to 31-Dec-21 Revised to 27-Jun-22 | Corporate Leadership Team have now approved a new scheme, and Directorate funding has been allocated from the staff parking budget. Consultation with affected staff will start for two weeks, with a planned launch date for new system of 27 June. | In progress | Parking Strategy and Processing Manager |
| Staff Car Parking - Business Passes PREVIOUSLY OVERDUE | 1.2.2 We recommend that the Assistant Director Corporate Support further investigates the leavers process to ensure the Parking Services Team are notified of leavers/changes in role and that this is done promptly. | 3 | 30-Jun-21 Revised to 31-Mar-22 | Complete | | Assistant Director People |
| Staff Car Parking - Business Passes PREVIOUSLY OVERDUE | 1.1 We recommend that the Assistant Director for Technical Services ensures that: <ul style="list-style-type: none"> A solution is identified and implemented to provide a master list of active pass holders with appropriate reports to allow monitoring to be simplified, All existing pass holders are checked for general compliance with the Staff Car | 2 | 30-Apr-21 Revised to 31-Dec-21 Revised to 27-Jun-22 | CLT have now approved this new scheme, and Directorate funding has been allocated from the staff parking budget. Consultation with affected staff will start for two weeks, with a planned launch date for new system of 27 June. | In progress | Parking Strategy and Processing Manager |

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| | Parking Policy - Business Passes April 2019 annually. | | | | | |
| Emergency Active Travel Fund Tranche 1 Grants PREVIOUSLY OVERDUE | Although the DfT funding was spent within the set timescale, expenditure was coded first to the Access Fund code rather than the correct capital code for the grant. A review of the cost codes showed that all of the £20,000 from the DfT has effectively been spent, but the expenditure was coded to the Access Fund first, rather than the DfT funding. Should additional funding be obtained for Tranche 2, Finance staff should ensure that this does not happen again, in order to be able to demonstrate that the funding has been spent within any required timescales, and to ensure transparency around use of DfT grant funding. | 3 | 31-Dec-20 Revised to 28-Feb-22 | Complete | | Infrastructure Manager |
| Additional Dedicated Home to School Transport Grant PREVIOUSLY OVERDUE | Variation Orders were issued and signed by the contractors for contracts where additional vehicles were required due to increased demand. However, these variation orders were not issued by the Transport Team until 3rd November, two months after the additional vehicles were first required. All were signed within one day of issue. Further variation orders for next term should be issued and returned prior to the start of the term if possible, to ensure that all additional transport and corresponding costs are agreed by all parties. | 3 | 31-Dec-20 Revised to 28-Feb-22 | Complete | | Transport Services Manager |
| Commercial Properties/Rents 2020/21 PREVIOUSLY OVERDUE | 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 | The Strategic Asset Management Plan has been approved at Corporate Leadership Team (CLT) and the Corporate Landlord document has just been before CLT and formal approval by way of the meeting minutes is pending. When the documentation is completed it will be placed on a shared drive. | In progress | Senior Estate Manager |

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| Commercial Properties/Rents 2020/21 PREVIOUSLY OVERDUE | 1.2 We recommend that the Strategic Property Services Manager considers recording a range of appropriate incentives to attract tenants in the event that occupancy rates fall during /after the pandemic, to mitigate the risk of lost income through rent receivable along with vacant property holding costs. | 3 | 28-Feb-21 Revised to 30-Jun-21 Revised to 31-Mar-22 | Complete | | Senior Estate Manager |
| Commercial Properties/Rents 2020/21 PREVIOUSLY OVERDUE | 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 | We are utilising the cost code report however have found it simpler to continue with the individual spreadsheets but now include the invoice numbers. They have confirmed they have completed the one area of the report and now finishing the second element. With the introduction of Maylords invoicing and the increase in arrears due to Covid we are now about to commence a rent project which will include reporting and the levels needed for each specific area. I have also asked Business World to create a new separate report at cost code level for rents only which will remove the need to filter out other areas with arrears. With the new project commencing I do not feel this area is complete and a new revised date is required to allow this fully completion as processes are likely to change. | In progress | Revenues Manager |
| Education, Health and Care (EHC) Plan - Annual Review PREVIOUSLY OVERDUE | 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 | <i>No update provided</i> | In progress | Senior SEN Officer |
| EHC Plan - Annual Review PREVIOUSLY OVERDUE | To look at the data analysis completed to understand which cases did not meet the timescale, to understand why the timescale was not met in order to ensure | 3 | 30-Sep-21 Revised to 19-Nov-21 | <i>No update provided</i> | In progress | Senior SEN Officer |

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| | that the system can provide fewer cases out of timescale. | | | | | |
| EHC Plan - Annual Review PREVIOUSLY OVERDUE | 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 | <i>No update provided</i> | In progress | Senior SEN Officer |
| Significant Partnerships DUE IN PERIOD | 1.3 <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 |
| Significant Partnerships DUE IN PERIOD | 1.1 <ul style="list-style-type: none"> • 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 | Complete | | Solicitor to the Council |

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| s106 Agreement <i>DUE IN PERIOD</i> | <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 years 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 how information is populated for the report.</p> <p>Initial contact has been made with the Business World support team to look at</p> | 2 | 08-Feb-22 Revised to 01-Jun-22 | <p>A meeting was held on 18 February with lead officers in all service areas to discuss who may report to the management board and how information is populated for the report. It was agreed that we need to establish the functionality of Business World to see if individual service areas can populate fields in Business World for a report to be run. Meeting to be arranged with Business World Support Team to establish functionality. I am aware of other service areas that use Business World for reports i.e. Property Services and the contract management team who oversee the work of Balfour Beatty Living Places.</p> | In progress | Planning Obligations Manager |

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| | <p>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> | | | | | |
| <p>s106 Agreement</p> <p>PREVIOUSLY OVERDUE</p> | <p>1.2 It is agreed that information in relation to section 106 spend by the council should be reported in an open and transparent manner, irrespective of the value. This can be done through the production of a Record of Officer Decision produced through Mod.Gov and published to the council website.</p> <p>A virtual meeting has been arranged for 18 February 2021 with lead officers in all the service areas to advise of the need to produce a Record of Officer Decision for all section 106 spends and to discuss whether this is reported individually or on a monthly basis with information on what has been spent that month.</p> <p>With regards to reporting on the section 106 monies paid to external organisations, the Planning Obligations Manager will write to those organisations on a biannual basis outlining what money they have received and asking them to advise the council on what the monies have been spent. This information can be held in</p> | 2 | 08-May-21 | Complete | | Planning Obligations Manager |

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| | Civica against the planning application and published to the web against the planning application record. We could also consider how this information can be published to the decision-making section of the website. | | | | | |
| s106 Agreement <i>DUE IN PERIOD</i> | 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. | 3 | 08-Feb-22 Revised to 01-Jun-22 | Meeting arranged with Senior Management to discuss how the development of the functionality of section 106 reporting in Business World will be funded. | In progress | Planning Obligations Manager |
| S106 Agreement <i>PREVIOUSLY OVERDUE</i> | The Planning Obligations Manager will review the Planning Obligation process flow chart to see if it can be simplified and will add version control. The Planning Obligations Manager has produced a process map for each service area showing process for spend of the monies. These will be reviewed in light of the requirement to produce a Record of Officer decision and the changes that may be made as to how section 106 highway monies are spent. A virtual meeting has been arranged for 18 February 2021 with lead officers in all the service areas to discuss what procedure | 3 | 08-Aug-21 | Complete | | Planning Obligations Manager |

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| | notes are in place and what procedure notes needs to be put in place. At present service areas receive notification of when section 106 monies have been received. It has been agreed that service areas will receive a copy of the signed section 106 agreement so that they have a copy for their records and can monitor site development. We will also explore whether they wish to be included in the notification of the commencement of development sites which is circulated by the council Building Control team. | | | | | |
| Council Tax DUE IN PERIOD | 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-Dec-21 Revised to 30-Sep-22 | We are trying to keep new properties within 10 days however at times this has slipped due to resource and other work priorities such as work involved around government announcements including Ctax energy rebate. | In progress | Revenues Manager |
| Council Tax DUE IN PERIOD | Housekeeping issues were identified including: • some updating to procedures required, • recording the account reference on the Building Control Commencement List. | 3 | 31-Oct-21 | Complete | | Council Tax and Business Rates Team Leader |
| Support for Young People who are NEET 2020-21 PREVIOUSLY OVERDUE | 2. Monitoring of 16–24-year-olds with an Education Health and Care plan who are NEET. 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. | 3 | 31-Jul-21 Revised to 31-Jan-22 Revised to TBD | An Education Opportunity Area Plan is being developed which includes NEET. The NEET measure and target will be informed by this work. The recent publication of the Schools White paper in March 2022 has delayed the Education Opportunity Area plan as the White paper needs to be taken into consideration and inform the education plan. The Youth Employment Hub will have delivery targets which will include this group of young people. | In progress | Senior Adviser Post 16 Learning and Skills |
| Support for Young People who are NEET 2020-21 | 3. Council Website Information The Council's website has a page entitled Support for young people not in | 3 | 31-May-21 Revised to 31-Dec-21 | Web pages have been updated accordingly and will continue to be kept under review as provision and information changes. This | In progress | Senior Adviser Post 16 Learning and Skills |

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| PREVIOUSLY OVERDUE | 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. | | Revised to TBD | is business as usual. The youth employment hub landing page will be hosted on the Talk Community website and is under -development. Slight delay due to needing to recruit staff to update website. | | |
| Non Domestic Rates (NDR) DUE IN PERIOD | <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 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"> • 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 • Two entries were processed in 1 day and reported to the VO. • One entry was processed in 4 days and reported to the VO. • One entry was processed and notified within 12 days. • One entry took in excess of 28 days to be processed and notified to the VOA. <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> | 3 | 31-Dec-21 Revised to 30-Sep-22 | We are trying to keep new properties within 10 days however at times this has slipped due to other priority work. Our splits and mergers have also slipped due to need to put resource on Council tax work including Ctax energy rebate. | In progress | Revenues Manager |

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| Commercial / Strategic Investments DUE IN PERIOD | 2. Payment process control issue 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. | 2 | 31-Jan-22 Revised to 25-Jul-22 | The Finance Procedure Rules are due to be considered at the Audit & Governance Committee on 25 July 2022. | In progress | Head of Corporate Finance |
| Accounts Receivable DUE IN PERIOD | 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 | Social Care - we have just started to discuss the Social Care reporting structure (info needed and who the information is to be cascaded to) within the Social Care debt recovery project therefore should be addressed over the coming months. I have also requested Social Care has its own separate cost code report (instead of it being included in the main reports) so they are easily identifiable and can be shared fully without the need to copy and paste information out of the main report into a separate one – Business World have confirmed this is nearly completed). Rents - currently the reports are being sent each month to Property Services for each area, however this will a new piece of work in itself now with the introduction of Maylords Orchards invoicing. We are about to commence a new recovery project for rents which will cover the requirements for reporting therefore this will be addressed during this. Again, like Social Care I have asked Business World to produce me a separate report for rents at cost code level so we can again share fully and have the information immediately to hand without the need to copy and paste from a main report. | In progress | Revenues Manager Head of Corporate Finance |
| Accounts Receivable | There are plans to transfer responsibility for setting up credit notes to the service | 3 | 27-May-21 | Complete | | Revenues Manager |

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| PREVIOUSLY OVERDUE | areas. However, this has the potential to raise issues around segregation of duties, and as such, should remain with the Revenues Team, in order to retain a high level of control over the process. | | | | | |
| Accounts Receivable PREVIOUSLY OVERDUE | A six-monthly write off analysis report provided for Cabinet details a combined total for write-offs across Council Tax, National Non Domestic Rates and Debtors. The end of year document details a split between the three areas, however it would be useful for this to be included half yearly also. | 3 | 31-Jul-21 | Complete | | Revenues Manager |
| Main Accounting (Follow-Up) DUE IN PERIOD | 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 | The Senior Transactional Finance Team Leader advised that this is a constant piece of work due to changes within the team. She is in the process of training the Transactional Team Leader – as it is likely to be less change within this role. This will allow the time to train and embed the procedures The guidance is up to date and reviewed annually so can be followed through to completing the task. | In progress | Senior Team Leader (Transactional Team) |
| Adult Social Care - Provider Payments & Client Contributions DUE IN PERIOD | 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 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 | 3 | 31-Dec-21 Revised to 31-Aug-22 | 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. Progress is limited though as requires action by other areas to resolve and as older ones are cleared, often they are replaced by other invoices received. Work on the disputed invoices is taken place in collaboration with commissioning, as regular meetings have been taking place with the provider that has the most significant number of disputed invoices, which has contributed to a review of the supported living shared hours being carried out in order to reduce the risk of invoices being disputed due to the shared hours. There has been a delay with the | In progress | Senior Transactional Finance Team Leader |

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| | <p>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>implementation of the provider portal and processes will still need to be reviewed once the portal goes live, a soft go live is due June 2022.</p> | | |
| <p>Adult Social Care - Provider Payments & Client Contributions</p> <p><i>DUE IN PERIOD</i></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-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.</p> | <p>3</p> | <p>31-Dec-21 Revised to 31-Jul-22</p> | <p>Portal has not been implemented to date, review of procedures has been started but not yet completed</p> | <p>In progress</p> | <p>Senior Transactional Finance Team Leader</p> |

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| Adult Social Care - Provider Payments & Client Contributions FUTURE | 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 processes they are responsible for. The Council must ensure all roles and responsibilities are clearly reflected in | 3 | 31-May-22 Revised to 31-Dec-22 | There has been a delay in implementation of the Portal. Servelec's required software upgrade will not be available until the end of May which will mean that mosaic will not be ready for implementation until at least mid-June. It is still recommended that we should allow a six-month embedding process which would mean that the end-to-end review should not begin until December 2022. | Delay likely | Head of Prevention and Support Welfare and Financial Assessment Team Manager |
| Adult Social Care - Provider Payments & Client Contributions FUTURE | 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 | 3 | 31-May-22 Revised to 30-Sep-22 | We are heavily involved with the Social Care project and have made headway into dispute escalation for both customer and staff queries to ensure there is a full audit trail and process - this will involve systems amendments with Mosaic therefore meetings will need to be held to address | Delay likely | Revenues Manager |

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| | <p>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.</p> | | | <p>these. We are currently discussing the reporting requirements and what is needed and who the information needs to be escalated to. Business World have also been asked to produce a specific Adults Wellbeing report to cost code level for arrears to ensure only relevant information is produced and cascaded. Further elements include authorisations for court processes and how to refer these matters further. Once the processes have been agreed procedure notes can be written.</p> <p>I have revised the date to the end of September as I really don't think we will have this in place by the end of May due to end of year processes and the requirement for system amendments and so on.</p> | | |
| <p>Adult Social Care - Provider Payments & Client Contributions</p> <p>FUTURE</p> | <p>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 Councils 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 million (Aged debt report from Finance Manager). Suppressed Invoices The Revenues Manager has identified there is a backlog of historic invoices with complaint codes e.g., suppressed 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</p> | 3 | 31-May-22 Revised to 30-Sep-22 | <p>This also forms part of the debt recovery project and I have liaised with Business World to see if there is anything that would enable us to put invoices on hold - they have confirmed that we are able to change the status of an invoice however need to identify if this can be reported on. Should this work we will be able to identify and report on those accounts on hold.</p> | Delay likely | Revenues Manager |

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| | <p>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 & Client Contributions</p> <p>FUTURE</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 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</p> | <p>3</p> | <p>31-May-22 Revised to 30-Sep-22</p> | <p>Reporting and Mosaic changes also forms part of the debt recovery project as detailed in URN 45682 above - I have amended the completion date to reflect the same as above.</p> | <p>Delay likely</p> | <p>Revenues Manager</p> |

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| | <p>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>Adult Social Care - Provider Payments & Client Contributions</p> <p><i>DUE IN PERIOD</i></p> | <p>Data Analysis The Abacus system is designed to ensure that provider invoices cannot be paid unless the invoice equals or is less than the purchase order. However, the data analysis demonstrated 3% of the sample had actual care that was more than planned care. Further investigations are required to determine the cause of this. Further understanding and assurance is needed as to why actual care is less than planned for 58% of the sample analysed. There are 16 clients with 0 planned recorded care. The analysis has also identified there are several clients with some 0 recorded planned care lines. An understanding is needed as to why clients are in the system with 0 planned care. Data Quality Data analysis has demonstrated there are issues with data quality. The Welfare and Financial Assessments Manager had already identified this and has begun a data</p> | 3 | 31-Oct-21 | Complete | | <p>Senior Transactional Finance Team Leader</p> <p>Welfare & Financial Assessments Team Manager</p> |

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| | <p>cleanse exercise as part of the transfer to the portal. Once implemented all data will be inputted consistently. Any procedure documents will require updating to ensure they reflect this. Clearer, better quality data will allow the Council to monitor, report and analyse the data more accurately.</p> | | | | | |
| <p>Capital Programme / Capital Projects</p> <p><i>DUE IN PERIOD</i></p> | <p>Internal Audit was unable to obtain evidence that the Chief Finance Officer had been given delegated authority to approve the Project Management Process amendment, agreed on 25 January 2021. However, the Chief Finance Officer advised that it was extraordinary times from September 2020, prior to the appointment of the new CEO in Spring 2021. During that period as the Acting Deputy Chief Executive there was no CEO to provide approval.</p> <p>The Chief Finance Officer confirmed that retrospective approval could be sought both for himself and others where this may not have been formalised in the standard way.</p> <p>It is recognised that a robust approval process is fundamental for good governance.</p> | 2 | 18-Oct-21 | Complete | | Chief Finance Officer |
| <p>Capital Programme / Capital Projects</p> <p><i>FUTURE</i></p> | <p>The introduction and the transition to the new Project Management process in its infancy. Overtime the process will be adjusted to meet business requirements. It would be prudent to evaluate the effectiveness of the project management process in delivering the capital programme before it is replicated as a procedure for transformation projects. This would be an opportune time for a further audit to be undertaken to verify that the control framework is delivering the intended outcomes.</p> | 3 | 31-Jul-22 | Complete | | Chief Finance Officer |

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| Climate Change <i>DUE IN PERIOD</i> | Annual Performance Report Procedures The Annual Performance Report (Green House Gas Emissions Report) is prepared by the Principal Sustainability & Climate Change Officer. There are no documented procedures to support the preparation of the Report. Guidance would be of particular importance during the officer's absence. Approval of the Annual Performance (Green House Gas Emissions Report) No formal evidence of approval of the report was provided, prior to submission to the Department for Business Energy & Industrial Strategy (BEIS) or publication on the Herefordshire Council intranet. Although an email detailed that approval was given via a telephone conversation, this cannot be evidenced. | 3 | 31-Jan-22 | Complete | | Head of Environment, Climate and Waste Services |
| Climate Change <i>DUE IN PERIOD</i> | The audit identified two housekeeping findings which should be addressed. Details are as follows: <ul style="list-style-type: none"> • The information Source and Contract spreadsheet used in the preparation of the Annual Performance report (Green House Gas Emissions Report) was missing the worksheet for 2019/20. In addition, column 'H' on the 2020/21 worksheet recorded that none of the data is to be included in the calculator when all should be part of the calculation. • Discrepancies identified from the quarterly West Mercia Energy Consortium portfolio review are discussed at an informal meeting. Without a simple record of the discussion if the information is required in the future attendees' recollection of events may be less clear or differ. Without an audit trail, issues may take longer to resolve and there is no formal record of discussions to refer to. | 3 | 31-Oct-21 | Complete | | Head of Environment, Climate and Waste Services |

| Audit name | Recommendation | Priority | Target date | Update | Status | Owner |
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| Climate Change DUE IN PERIOD | Under the governance section of the intranet the draft report management guide version 1.3 dated 13 February 2017 was reviewed. This provides guidance on completing a decision paper. No final report could be found nor was document management identified in respect of the next review date. SWAP see that it is good document management practice to review publications at least every three years. | 3 | 31-Dec-21 Revised to 20-May-22 | Council agreed to new constitutional arrangements in March 2022. New guidance materials have been produced and will be added to the refreshed governance share-point site following the May 2022 annual Council meeting. These have been reviewed and signed off by the Monitoring Officer. The guides are currently being reviewed by the interim monitoring officer, in preparation for publication with our new constitutional arrangements. | In progress | Democratic Services Manager |
| Building Maintenance and Cleaning Agreement DUE IN PERIOD | The Service Level Agreement (SLA) with Hoople has yet to be updated to incorporate the details of the Building Maintenance and Cleaning Agreement, owing to the limited time that was available to put an agreement in place prior to the handover to Hoople from BBLP. The Building Maintenance & Cleaning Agreement details to be added to the SLA should be expanded to include the agreed management oversight process once the Strategic Board has been set up, and the Key Performance Indicators (KPIs) once they have been formally agreed at Operations Board level and Strategic Board level once set up. | 2 | 31-Dec-21 Revised to 30-Sep-22 | The content of the Appendix has been agreed between Property Services and Hoople. However, before the SLA can be finalised, Hoople and Property Services are seeking further advice from legal in regards to where liabilities lie with both parties in relation to the CDM regulations when undertaking construction works through the SLA. | In progress | Capital Programme and Maintenance Manager |
| Building Maintenance and Cleaning Agreement DUE IN PERIOD | 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 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. | 2 | 31-Mar-22 Revised to 30-Sep-22 | Whilst regular meetings are still being held to monitor the procurement process for service contracts, some service contracts are yet to be procured due to levels of staffing resources. A further waiver has been approved to extend the current arrangement of direct award contracts to those service areas that have yet to be procured. Hoople have not had difficulties to recruit staff to assist in the preparations of specifications. Property Services have also in the meantime lost a member of | In progress | Capital Programme and Maintenance Manager |

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| | <p>All except two of these arrangements could continue for the next 12 months, with two exceptions (Rielloa: UPS; 24 month waiver, & Sentinel Security: CCTV Maintenance & Door Access Controls £77,512; 18 month waiver).</p> <p>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>staff, which has further impacted on providing support with producing specifications. However property services are also recruiting to fill the vacant position.</p> | | |
| <p>Building Maintenance and Cleaning Agreement</p> <p>PREVIOUSLY OVERDUE</p> | <p>There have been issues around budget setting, as no costing information was provided by BBLP at the time of the handover of the Building Maintenance and Cleaning contract at 31st March 2021. Therefore, an estimated cost of £2million was set by Hoople, although the Chief Operating Officer (Hoople Ltd.) considered this a high estimate. Closer monitoring and better quality reporting is now needed to project more accurate estimates for the remainder of the year and into next year. It must be considered that this could be influenced by the requirement to procure sub-contracts to replace those extended via waivers. If any of these were to be further delayed and sub-contracts are not re-let on time, or combined where potential savings have been identified, projected costs into 2022/23 could increase.</p> <p>Streamlining of budget monitoring needs to be completed as a priority, with all required information, to include project coding, set up in Business World, and more detailed reporting to both the Operations Board, and the new Strategic Board once this is formed.</p> | <p>2</p> | <p>30-Sep-21 Revised to 31-Mar-22</p> | <p>Complete</p> | | <p>Strategic Property Services Manager</p> |

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| Building Maintenance and Cleaning Agreement DUE IN PERIOD | <p>There is currently no reporting on the progress of the Building Maintenance and Cleaning Agreement outside of the Operations Board, which meets monthly. The most senior Council officer at the meetings is the Strategic Property Services Manager. An agreement should be reached on the reporting strategy outside of the Operations Board to ensure that the Director and the Section 151 Officer have oversight of budget and operational matters, decisions and any areas of concern that arise.</p> <p>Terms of Reference should be agreed and approved for the Operations Board, cluster groups, and the Strategic Board once it is set up, to ensure a clear remit for each.</p> | 3 | 31-Dec-21 | Complete | | Strategic Property Services Manager |
| EHCP Preparation for Adulthood DUE IN PERIOD | <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. 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 the sample, progression in adulthood may be more limited in comparison to those</p> | 3 | 30-Oct-21 Revised to 31-Jul-22 | <p>The work to re-audit the same cases by SEND Officers took place. The purpose of the audit was to ascertain that EHC Plans contained sufficient health and care information in order to respond to the 2016 SEND Inspection letter that identified that they did not. The re-audit did identify greater evidence of health and social care input than had been identified by the SWAP audit but again, because of the small sample, it was not possible to gain sufficient assurance that relevant EHC Plans included sufficient health and care information. It has now been agreed by the Service Director that we will commission a SEND specialist consultant from West Sussex to audit a larger sample of recent cases to determine the degree to which the Ofsted/CQC recommendation had now been met. Similarly, a second recommendation had identified that EHC Plan objectives did not show a progression from school-age to adulthood that one might wish to see in the EHC Plans. Again,</p> | In progress | Head of Additional Needs |

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| | <p>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. 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. 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. 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> | | | <p>despite SEND Officers looking again at the original SWAP sample, we were not able to obtain sufficient assurance and we have also commissioned West Sussex to conduct a separate audit of relevant cases with a large enough sample size to determine the degree of assurance.</p> | | |
| <p>EHCP Preparation for Adulthood</p> <p>FUTURE</p> | <p>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 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</p> | <p>2</p> | <p>31-Jul-22</p> | | <p>On track</p> | <p>Head of Additional Needs</p> |

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| | <p>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.</p> <p>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"> • Checklist within the protocol to verify all elements are acted upon, and • Case escalation procedure. <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>EHCP Preparation for Adulthood</p> <p><i>DUE IN PERIOD</i></p> | <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).</p> <p>The action plan prepared, implemented and monitored was requested, to verify 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</p> | 2 | 30-Nov-21 Revised to 31-Jul-22 | <p>The work to re-audit the same cases by SEND Officers took place. The purpose of the audit was to ascertain that EHC Plans contained sufficient health and care information in order to respond to the 2016 SEND Inspection letter that identified that they did not. The re-audit did identify greater evidence of health and social care input than had been identified by the SWAP audit but again, because of the small sample, it was not possible to gain sufficient assurance that relevant EHC Plans included sufficient health and care information. It has now been agreed by the Service Director that we will commission a SEND specialist consultant</p> | In progress | Head of Additional Needs |

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| | <p>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. 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>from West Sussex to audit a larger sample of recent cases to determine the degree to which the Ofsted/CQC recommendation had now been met. Similarly, a second recommendation had identified that EHC Plan objectives did not show a progression from school-age to adulthood that one might wish to see in the EHC Plans. Again, despite SEND Officers looking again at the original SWAP sample, we were not able to obtain sufficient assurance and we have also commissioned West Sussex to conduct a separate audit of relevant cases with a large enough sample size to determine the degree of assurance.</p> | | |
| <p>EHCP Preparation for Adulthood</p> <p><i>DUE IN PERIOD</i></p> | <p>Poor document management</p> <ul style="list-style-type: none"> • NHS reference 6400390340 was to be included in the test sample, but the officer could not locate the EHC plans, • 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. • 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. | 2 | 30-Nov-21 Revised to TBD | <p>The outcome of this finding is that the team will be starting work on improving the database and document management systems. Initial conversations have been commenced but will now need to be placed on hold as the SEND Green paper is proposing nationally supplied data systems.</p> | In progress | Head of Additional Needs |

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| | <p>Quality assurance</p> <p>Internal Audit observed that there was inconsistency on what was recorded as a source document in Section K of the EHC Plan.</p> | | | | | |
| <p>Payroll 2020-21</p> <p><i>DUE IN PERIOD</i></p> | <p>Holding Account Reconciliations:</p> <p>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 addressing these issues, to provide some assurance around records of payments to HMRC.</p> | 2 | <p>31-Dec-21</p> <p>Revised to 30-Jun-2022</p> | <p>Hoople staff will be reconciling all control accounts on a monthly basis from the start of the new financial year 1.04.22. Going forward there will be a Finance Manager with specific responsibility for oversight of the monthly reconciliations and for providing technical support where required. An interim, experienced consultant is being recruited to clear the backlog of queries and identify the errors of principle. Procedures will then be updated accordingly and staffing resources considered.</p> | In progress | Head of Strategic Finance |
| <p>Payroll 2020-21</p> <p><i>DUE IN PERIOD</i></p> | <p>Procedures:</p> <p>The team's procedures are not up to date in all cases, and there is no evidence that they have been reviewed in at least the last two years. It is recognised that the Standard Operating Procedures that are followed are the Hoople procedures,</p> | 3 | 31-Dec-21 | Complete | | Payroll Manager |

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| | <p>which the Payroll Team uses for all clients. However, it is good practice to ensure that these are updated on a regular basis. Four of the eight procedures reviewed were in a different format to the Standard Operating Procedures, and as such did not have review dates, version control, or the procedure owner listed. One also referred to a previous Payroll Manager who left the Council over three years ago. Considering the staff changes that the team has experienced in recent years, and the level of importance attached to payroll tasks, it is vital that the team has accurate and up to date procedures in place.</p> | | | | | |
| <p>Contract Management BBLP</p> <p><i>DUE IN PERIOD</i></p> | <p>A sample of twenty-seven Early Warning (EW) and Compensation Events (CE) were reviewed from entries raised between April 2020 and July 2021. Each sample was checked on Business World where a potential system error was identified, which requires investigation:</p> <ul style="list-style-type: none"> • Business World duplicated an EW reference. <p>The first EW reference PR20 14-07-15 was raised on 12/12/20 for structural steel price increases and the second EW reference with the same number PR20 14-07-15 was raised on 13/04/21 for Buckton and Kinsham Easements. Both were raised against the same service order.</p> <p>Owing to the system demonstrating the ability to duplicate reference numbers this action has been assigned a priority 2. The service need to explore how this could happen and ensure that there is no risk that an EW could be assigned to an incorrect service order.</p> | 2 | 25-Nov-21 | Complete | | Commercial and Contracts Manager |
| Contract Management BBLP | Each of the twenty-seven early warning and compensation events sample was checked for compliance with the contract | 3 | 31-Mar-22 Revised to 31-Jul-22 | A contract has now been awarded to AECOM who are in the process of scoping the VFM exercise which will be completed | In progress | Highways and Public Realm Contract Manager |

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| DUE IN PERIOD | <p>timeframes, relevant document attachments and adequate commentary to demonstrate Value for Money (VfM) was considered.</p> <p>Shortfalls were identified in the sample owing to the absence of evidence on Business World. This demonstrated the need for improved record management to enhance the quality of the audit trail.</p> <p>Contract compliance</p> <p>Delays in BBLP providing a quotation to Herefordshire Council were identified in 11 cases, but no approval was recorded to accept or explain the reason for the delay. The Commercial and Contract Manager advised that delays in providing quotations are reported in the monthly Operations Board Report. He confirmed that currently the reason for delays are neither captured nor reported but could be in the future.</p> <p>Record Management</p> <p>Sample testing identified:</p> <ul style="list-style-type: none"> • There were 15 cases where the Contract Officer omitted to record that VfM was considered for a quotation. However, the Commercial and Contract Manager confirmed that this is part of the quotation assessment process. • For 11 cases either the risk reduction meetings or quotes were not attached. On one occasion the quote was attached to the incorrect CE. • Lack of commentary captured on Business World to provide a good audit trail of events. | | | during May. Once HC approve the scope and costs the work to provide the report is expected to take around 8 - 10 weeks. | | |
| Contract Management BBLP DUE IN PERIOD | <p>A review of the officers' awareness of their contract management responsibilities identified the following:</p> <ul style="list-style-type: none"> • No records are maintained by the Contract Officers from the weekly or bi-weekly annex progress meetings with | 3 | 31-Mar-22 | Complete | | Highways and Public Realm Contract Manager |

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| | <p>Balfour Beatty Living Places (BBLP). Therefore, there is no information for future reference of the key elements discussed, agreed and future action required.</p> <ul style="list-style-type: none"> • The Contract Lead Officer job description should be subject to future review to remove the reference to responsibility for the operational support of the facilities management contract once this duty ceases. | | | | | |
| <p>Contract Management BBLP</p> <p><i>DUE IN PERIOD</i></p> | <p>Operation Board</p> <p>The Operation Board minutes, action log and dashboard were reviewed for April, May and June 2021 and the following was identified:</p> <ul style="list-style-type: none"> • All action logs identified the date the entry was raised, but no reference was made to the expected completion date, • Completed actions are removed from the subsequent log. However, this does not provide an audit trail for future reference of actions complete to identify, the timescale when the issue may have resulted in a detrimental impact on delivery. The Commercial and Contract Manager explained that although actions are removed from the log, they remain in the Operations Report so there is an audit trail of events. As part of the wider review, it would be beneficial to review processes to ensure adequate audit trails are maintained. • May 2021 monthly reporting by the Contract Management Team at the Operations meeting identified actions for Pothole VFM with no implementation date. In contrast Locality Stewards VFM all recorded a timescale for completion, • June 2021 minutes recorded that the Councillor and stakeholders should be | 3 | 31-Mar-22 | Complete | | Highways and Public Realm Contract Manager |

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| | <p>updated on BBLP completing a job without a works order. However, this is not recorded as an action on either the minutes or action log.</p> <p>The omissions identified may result in an action being overlooked or not monitored at a regular frequency.</p> <p>Annex Risk Registers</p> <p>Internal audit reviewed nine annually produced BBLP annex risk registers that were provided. The Contract Officer advised that the entries on the annex risk registers represented the risks identified from the work to be delivered under the annual plan. Review of the annex risk registers found that there were no dates to determine when mitigation of the risk was put in place, reviewed or amended. Since there are changes to the annual plan, early warnings and compensation events it would be anticipated that the annex risk registers would be reviewed during the period with all relevant information documented accordingly. Current reviews of processes within the service area need to consider the control weaknesses raised in the findings to ensure that these are addressed in the future control frameworks.</p> | | | | | |
| <p>Development Regeneration Programme</p> <p>FUTURE</p> | <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. Communications in more recent times</p> | 3 | 31-Oct-22 | The Local Plan Review and City Centre masterplan are not likely to be at an advanced stage of development until the end of 2022 / start of 2023. | On track | Corporate Director Economy and Environment |

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| | <p>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 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 & Engie on 1 September 2021 the interim Director for Economy & 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</p> | | | | | |

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| | project activity with Equans (previously Engie). Internal Audit is unaware if as a courtesy this information was communicated to Keepmoat. The Council should consider future communications within the DRP partners to allow a good working relationship to be maintained. | | | | | |
| Treasury Management 2021/22 DUE IN PERIOD | The Council has Fidelity Insurance cover of £5million for individual investments, even though the approved transaction limit is now £10million. Analysis showed that of 77 money market fund investments for 2021/22 to 2nd December, 16 were for more than £5million. The Corporate Finance Team has taken advice on this, and report that £5million is a standard limit for this type of cover, with limited capacity in the insurance market for higher levels of cover. There are good controls in place around the individual transactions, both in terms of segregation of duties and use of investment opportunities, however, the Council would not be covered should they suffer any losses over this £5 million limit due to unforeseen circumstances. | 3 | 07-Jan-22 | Complete | | Head of Corporate Finance |
| Treasury Management 2021/22 FUTURE | The Council's Treasury Management Strategy does not include any reference to ethical or 'green' investments. This is an area that the Council members have an interest in, and is also something that the Corporate Finance Team have started to become involved in, through investments with Standard Chartered and Barclays Bank. The Council's approach to ethical and 'green' investments should therefore be documented. | 3 | 01-Apr-22 | Complete | | Head of Corporate Finance |
| Oral Health Needs Assessment (OHNA) | Establish a multi-agency steering group to lead the strategic direction for improving oral health and reducing oral health inequalities in Herefordshire. Ensure key | 3 | 30-Jun-22 | Has met and is now meeting quarterly. Key partners are represented and have been written to re attendance. Business support has been secured. | On track | Consultant in Public Health |

| Audit name | Recommendation | Priority | Target date | Update | Status | Owner |
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| FUTURE | partners are represented in the group's membership. | | | | | |
| Oral Health Needs Assessment (OHNA) FUTURE | Based on the findings from the OHNA, develop a clear local vision and a high-level action plan for improving oral health and reducing oral health inequalities in Herefordshire. | 3 | 30-Jun-22 | This will be signed off at the next meeting of the group, although a draft has been in circulation and discussed as planned. Dates for future meetings have been scheduled to align with national data releases and next one will be June. | On track | Consultant in Public Health |
| Oral Health Needs Assessment (OHNA) FUTURE | Bridge the gaps in the current local approach to oral health improvement identified through the audit against the NICE guidance and the review of PHE guidance. | 3 | 30-Sep-22 | This has been discussed within the Public Health team and an early route for communications identified via the care providers' forum. | On track | Consultant in Public Health |
| Oral Health Needs Assessment (OHNA) FUTURE | Engage with and support key community settings (especially those commissioned or provided by the local authority) to develop local policies for improving oral health that reflect NICE guidance i.e. care settings, children and young people's settings, general practices and hospitals. | 3 | 30-Jun-22 | Children's settings in progress, care homes discussed as above, and general practice not yet begun. | On track | Consultant in Public Health |
| Oral Health Needs Assessment (OHNA) FUTURE | 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). | 3 | 30-Sep-22 | Awaiting clarity on registrar capacity for carrying out the audit. | On track | Consultant in Public Health |
| Oral Health Needs Assessment (OHNA) FUTURE | 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. | 3 | 31-Mar-23 | Public Health and planning are in discussion on adding health impact assessment to the planning processes. These discussions are very positive. | On track | Consultant in Public Health |
| Main Accounting FUTURE | 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, | 3 | 31-Jul-22 | Not yet started but should still be complete by due date. | On track | Senior Team Leader (Transactional Team) |

| Audit name | Recommendation | Priority | Target date | Update | Status | Owner |
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| | <p>ten of the eleven procedures sampled required improvements in document management to align to the Policy Writing Procedures 2020. The key omissions identified are: • Name of document • Summary outlining the purpose • Author (job title) • Owner of the procedure • Approved person and date • Published date • Review date • Ref for version control</p> | | | | | |
| <p>Main Accounting FUTURE</p> | <p>The NatWest Bank Mandate spreadsheet dated 13 January 2022 was reviewed. It was verified that: a) All Herefordshire officers listed are employees of the Council b) The Council Officers are professionally experienced to fulfil the signatory role. In addition, fifteen of the twenty-seven pages of the NatWest Mandate were checked to confirm that the officers listed are appropriate signatories. The Corporate Finance Manager assisted with identifying some of the names unable to be found, because they were school personnel. Not all of these individuals are listed on Herefordshire's SharePoint system. The Corporate Finance Manager was able to identify thirty four of the forty-five signatories. Three further entries had been deleted since the NatWest Bank Mandate was provided to Internal Audit. However, this left eight signatories that should have been removed from the mandate still present. This finding indicates that the NatWest Bank Mandate should be regularly reviewed.</p> | 3 | 30-Apr-22 | Complete | | Corporate Finance Manager |
| <p>Main Accounting FUTURE</p> | <p>Data analytics was undertaken on the 106,000 journals completed between 1 April 2021- 31 December 2021 to recognise possible duplicate entries that had not been corrected. The analysis</p> | 3 | 30-Sep-22 | Complete | | Chief Accountant |

| Audit name | Recommendation | Priority | Target date | Update | Status | Owner |
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| | identified that possibly 542 of the total journals were duplicates. A small sample was tested as part of the audit looking at more significant transactions, and no concerns were raised. The data analysis has been shared with the service so they can carry out their own checks on the remaining journals to give assurance that none are duplicates. | | | | | |
| Pool Cars <i>FUTURE</i> | 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 booking system upgrades after three months to assess its effectiveness and correct any issues identified, thus ensuring it meets its objectives. | 2 | 30-Apr-22 | Draft online system has been developed by Hoople and currently being tested. This should go live by 30th April but there may be slippage with staff Easter leave. The new system does not yet include the automatic link of cost codes to the BW accounts system. It is unclear as to the additional (if any) costs of this, and whether indeed it is necessary. | On track | Sustainability and Climate Change Officer |
| Pool Cars <i>FUTURE</i> | We have identified that there are missing vehicle mileage sheets and recharges since April 2019. However, considering that | 2 | 22-Apr-22 | All available mileage sheets and accompanying recharges are almost complete. Any gaps in mileage are being | On track | Sustainability and Climate Change Officer |

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| | <p>charges are internal, and the accounts have been closed down for previous years, efforts to bring records up to date should be focused on the current financial year (2021/22). We advise that the Sustainability and Climate Change Officer should locate all mileage sheets for the current financial year and refer back to the booking records to ensure that these are complete, i.e., mileage records are consecutive, confirming that all mileage sheets have been accounted for. This will then provide a basis to review costings and will also go to inform management as to the need for an increase in recharge costs for the scheme.</p> | | | <p>cross referenced with intranet booking records and staff contacted to submit journey details where relevant. If (due to Easter leave) these are not processed by 14/04/22, the costs will be carried forward to Period 1 2022/23. Note that there will be come small mileage gaps that may never be accounted for e.g. as a result of cars going for repair and dates/mileages have not been recorded in these instances. These will all be noted.</p> | | |
| <p>Pool Cars FUTURE</p> | <p>The current block booking of a pool car to the Clerk of Work is effectively a company/lease car, as it does not meet the HMRC definition of a pool car. As such, arrangements should be made to report this to HMRC in order to address relevant tax implications. A car only qualifies as a pooled car if all the following conditions are satisfied: (a) it's available to, and actually used by, more than one employee; (b) it's made available, in the case of each of those employees, by reason of their employment; (c) it is not ordinarily used by one of them to the exclusion of the others; (d) any private use by an employee is merely incidental to their business use of it; (e) it is not normally kept overnight on or near the residence of any of the employees unless it's kept on premises occupied by the provider of the car. The above must also be adhered to should consideration be given in future to block booking cars for teams / services.</p> | 2 | 30-Sep-22 | <p>Pool car block booking discontinued, Clerk of Work using own vehicle, booking pool car as and when needed.</p> | On track | <p>Engineering Manager Sustainability and Climate Change Officer</p> |

| Audit name | Recommendation | Priority | Target date | Update | Status | Owner |
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| Pool Cars FUTURE | No central record is retained of pool cars that are returned late. Maintaining such a record could help to indicate any trends, which could then be used to alert the Sustainability and Climate Change Officer when reviewing mileage, or to alert budget holders. We have been informed that the Facilities Management staff do a daily check on the keys to see what's missing if any however this does not identify if keys were returned late. | 3 | 30-Sep-22 | Anticipate bringing this date forward. | On track | Sustainability and Climate Change Officer |
| Pool Cars FUTURE | 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 | Anticipate bringing this date forward. | On track | Sustainability and Climate Change Officer |
| Pool Cars FUTURE | 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 | 3 | 31-Dec-22 | Anticipate bringing this date forward. | On track | Sustainability and Climate Change Officer |

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| | <p>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 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> | | | | | |