

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

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	monitoring to be simplified, <ul style="list-style-type: none"> <li>All existing pass holders are checked for general compliance with the Staff Car Parking Policy - Business Passes April 2019 annually.</li> </ul>		31-Mar-23	aiming to bring in a system which minimises the impact on staff so need to bring in carefully.		
Commercial Properties/Rents 2020/21  <b>PREVIOUSLY OVERDUE</b>	1.1 We recommend that all procedures and processes, along with escalation protocols, are documented to aid business continuity and these documents should then be made available to the team on a shared drive.	3	28-Feb-21 Revised to 31-May-21 Revised to 31-Mar-22 Revised to 31-Aug-22 Revised to 31-Dec-22	The Corporate Landlord Model is with the Director Resources & Assurance for approval before going back to Corporate Leadership Team.  A Commercial Procedure will be written as part of the new Corporate Asset Procedure document that sits under the Strategic Asset Management Plan. This will be available to all property Services team members.  Work has been focused on progressing operational activity at this time using external agents due to long term sickness issues and subsequent death of a colleague.	In progress	Senior Estate Manager
Commercial Properties/Rents 2020/21  <b>PREVIOUSLY OVERDUE</b>	1.5 We recommend that the Revenues Team carry out formulae checks prior to issuing Excel spreadsheet reports to ensure the integrity of the information being provided to Council services. The arrears reports should also detail the invoice number and date to clearly identify which invoices are in arrears. Any amounts paid off from individual invoices should also be clearly noted to show any outstanding balances.	2	31-Mar-21 Revised to 31-Jul-21 Revised to 30-Nov-21 Revised to 30-Sep-22 Revised to 31-Dec-22	The report has been created and just needs to be put in live to create at month end. A request has been submitted for these to go live therefore not complete just yet. In regards to the project this is continuing with monthly meetings between Revenues & Property Services where aged debt is discussed and the potential recovery avenues that can be taken for each debtor. These meetings are also used to look into queries which are outstanding to ensure quicker more efficient comms between the two teams to reduce the time it can take to get debt in.	In progress	Revenues Manager
Education, Health and Care (EHC) Plan - Annual Review	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

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<b>PREVIOUSLY OVERDUE</b>						
EHC Plan - Annual Review <b>PREVIOUSLY OVERDUE</b>	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 that the system can provide fewer cases out of timescale.	3	30-Sep-21 Revised to 19-Nov-21	<i>No update provided</i>	In progress	Senior SEN Officer
EHC Plan - Annual Review <b>PREVIOUSLY OVERDUE</b>	1. Review of workflow to see if it can be improved to streamline the process so it is more user friendly. 2. Training of officers on the new workflow process.	3	30-Sep-21 Revised to 31-Dec-21	<i>No update provided</i>	In progress	Senior SEN Officer
s106 Agreement <b>PREVIOUSLY OVERDUE</b>	<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. 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"> <li>• Existing balances for all Section 106 agreements with monies exceeding the expiry date clearly identifiable.</li> <li>• Date money received.</li> <li>• Repayment date for money received.</li> <li>• Number of years unspent money held.</li> <li>• Action outstanding for each S106 agreement contribution received, including known reason for money unspent.</li> </ul> <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</p>	2	08-Feb-22 Revised to 01-Jun-22	<p>A Planning Delivery Board has been established which meets on a monthly basis to consider the delivery of section 106 schemes. The Board is Chaired by the Interim Service Director Planning and Regulatory Services and has representatives from senior management in all service areas. The Board is co-ordinated by the Project Management Team. The Board is also supported by a task and finish group for each planning gain type and a sub board where decisions are made before referral to the Planning Board.</p> <p>Senior Management decided that rather than utilising Business World, a bespoke piece of software is required to manage section 106 contributions. A soft market exercise has been undertaken and two companies were invited to present their product to service users. This piece of work will now be considered as part of an ongoing transformation of the Planning Service being undertaken by the Interim Service Director Planning and Regulatory Services.</p>	Complete	Planning Obligations Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>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 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  <b>PREVIOUSLY OVERDUE</b>	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	3	08-Feb-22 Revised to 01-Jun-22 Revised to 1-May-23	Senior Management decided that rather than utilising Business World, a bespoke piece of software is required to manage section 106 contributions. A soft market exercise has been undertaken and two companies were invited to present their product to service users. This piece of work will now be considered as part of an ongoing transformation of the Planning Service being undertaken by the Interim	In progress	Planning Obligations Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	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.			Service Director Planning and Regulatory Services.		
Council Tax <b>PREVIOUSLY OVERDUE</b>	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	All staff are reminded to update notes when any change or call has happened. If it has been identified a note is missing, it is passed back to the staff member.	Complete	Council Tax and Business Rates Manager
Support for Young People who are NEET 2020-21 <b>PREVIOUSLY OVERDUE</b>	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	<i>No update provided</i>	In progress	Senior Adviser Post 16 Learning and Skills
Support for Young People who are NEET 2020-21 <b>PREVIOUSLY OVERDUE</b>	3. Council Website Information The Council's website has a page entitled Support for young people not in education, employment or training (NEET); but the information is out of date. It requires updating and monitoring to ensure accurate information and/or signposting for all the schemes is stated.	3	31-May-21 Revised to 31-Dec-21 Revised to TBD	<i>No update provided</i>	In progress	Senior Adviser Post 16 Learning and Skills
Non Domestic Rates (NDR) <b>PREVIOUSLY OVERDUE</b>	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	3	31-Dec-21 Revised to 30-Sep-22 Revised to 31-Mar-23	For the last 7 months the Energy Rebate Scheme has been the priority work in the department due to a deadline date of 30.11.22.	In progress	Council Tax and Business Rates Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>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"> <li>• One of the five valuations billing notifications checked had incomplete notes captured within Academy. During the audit, the Team Leader stated the importance of system notes to record what has happened on an account, Timeliness of notifying VO</li> <li>• Two entries were processed in 1 day and reported to the VO.</li> <li>• One entry was processed in 4 days and reported to the VO.</li> <li>• One entry was processed and notified within 12 days.</li> <li>• One entry took in excess of 28 days to be processed and notified to the VOA.</li> </ul> <p>At the close out meeting it was confirmed that a timeframe to notify the VO had been piloted as part of the Planning Project (which includes Building Control). However, because of the impact of COVID 19 it had been too early to assess if the timeframe was set at the correct level. This will be revisited as part of the project.</p>			<p>All resource in the department has been required to work on the Scheme so this element of work has slipped considerably.</p> <p>We are now working on the backlog to work towards our goal of referring new properties to the VOA within 10 days but this will take some time.</p>		
<p>Commercial / Strategic Investments</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>2. Payment process control issue</p> <p>A control issue was identified in the Council's payments process. The usual payments authorisation process can be by-passed if Council expenditure is deducted from a payment to the Council and there is no purchase order or invoice. The finding in paragraph 1 is an example of this and effectively £172k of Council expenditure was not authorised.</p>	2	<p>31-Jan-22 Revised to 25-Jul-22 Revised to 31-Dec-22</p>	<p>A review of the Finance Procedure Rules is currently underway to be completed in Q3 of 2022/23.</p>	In progress	Head of Corporate Finance
Accounts Receivable	We have found that the Debt Recovery Policy and monthly reporting procedure	2	30-Nov-21 Revised to	Social Care: progress has been made on referrals with court action and between	In progress	Revenues Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<b>PREVIOUSLY OVERDUE</b>	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.		30-Sep-22 Revised to 31-Mar-23	<p>Social Care and Revenues with a workflow that is now being used on Mosaic. However, as an addition to this to further assist comms between Social Care and Revenues a further workflow is being created on Mosaic that will speed up disputes and queries from customers effectively speeding up recovery. Initial meetings have taken place confirming the content and how it needs to look. Progress on this is slower that we would like however with current workloads across all teams it has been difficult to finalise the main information for this and get meetings when 3 different teams can meet. Initially meetings have now taken place and information required within the workflow and how it will work discussed and agreed. It is now with Mosaic to construct in test.</p> <p>The cost code report has been produced and tested and a request to put this into live has been made.</p> <p>Rents – the reporting at cost centre level has been completed and a request to put into live has been sent. Monthly meetings now take place between Property Services and Revenues to discuss aged debt, recovery progress and to resolve any queries/disputes that are considered to be taking some time to resolve.</p>		Head of Corporate Finance
Main Accounting (Follow-Up) <b>PREVIOUSLY OVERDUE</b>	The Senior Team Leader (Transactional Team) agreed to train another officer within the Transactional Team to be able to complete the Council Tax/National Non Domestic Rates/Housing Benefit control accounts reconciliation. However, agree that we need to have someone in the Transactional Team who is also trained;	3	31-Dec-21 Revised to 30-Jun-22 Revised to 31-Dec-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	In progress (partially complete hence revised date)	Senior Team Leader (Transactional Team)

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	this will be started in January 2020 and completed by April 2020			reviewed annually so can be followed through to completing the task.		
<p>Adult Social Care - Provider Payments &amp; Client Contributions</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>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 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</p>	3	<p>31-Dec-21 Revised to 31-Aug-22 Revised to 31-Mar-23</p>	<p>There is a process in place for reviewing the disputed invoice list on a regular basis. Portal has not gone live currently so will continue with the current process.</p> <p>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.</p>	In progress	Senior Transactional Finance Team Leader



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>invoices to pay to providers, as well as a financial impact on providers if they are not paid. However, the Senior Transactional Finance Team Leader is confident this accounts for a very small percentage of the invoices currently on hold. Improvements to reporting from the system would provide this oversight.</p>					
<p>Adult Social Care - Provider Payments &amp; Client Contributions</p> <p><b>PREVIOUSLY OVERDUE</b></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>	3	<p>31-Dec-21 Revised to 31-Jul-22 Revised to 31-Mar-23</p>	<p>Portal not been implemented, no progress since last update on review of procedures. Delay with portal implementation is due to portal failing access testing.</p>	In progress	Senior Transactional Finance Team Leader
<p>Adult Social Care - Provider Payments &amp; Client Contributions</p> <p><b>DUE IN PERIOD</b></p>	<p>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</p>	3	<p>31-May-22 Revised to 31-Dec-22 Revised to 31-Jul-23</p>	<p>There have been further delays with implementation of the Portal. A system upgrade is required to meet web accessibility standards. An upgrade to version 22.1 was applied to the development version for user acceptance testing on 08/08/2022. Testing has identified ongoing issues with compliance to WCAG2.1 AA accessibility standards which have been reported back to the supplier. The software supplier has arranged for 3rd party industry experts (AbilityNet) to validate compliance. They have informed us work will be undertaken during this quarter(Oct-Dec) but haven't provided a date. They have also advised if AbilityNet find they have some remediation requirements to achieve compliance (over and beyond what their</p>	In progress	<p>Head of Prevention and Support</p> <p>Welfare and Financial Assessment Team Manager</p>

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>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</p>			<p>verification tool reported) they will then formulate an action plan. In the meantime user acceptance testing of the functionality for non-residential services continue. Due to the ongoing delays with implementation, we could reduce the embedding timescale to a four-month period, and commence the end-to-end review once non-residential processes have been embedded. We will consider conducting and reviewing implementation of the portal for use by residential providers as part of the charging reforms project. The Revised date is based on the portal going live for non-residential services by April 2023.</p>		
<p>Adult Social Care - Provider Payments &amp; Client Contributions</p> <p><b><i>DUE IN PERIOD</i></b></p>	<p>Debtors Policy &amp; Procedure Documents It is recognised that the process for adult social care debt recovery including roles and responsibilities has been documented (flow diagram) however, the Debt Recovery Policy requires updating to include the new debt recovery process (for Adult Social Care) as agreed at the core Directorate Leadership Team Meeting. It has been agreed as part of the Accounts Receivable 2020/21 audit that the Debt Recovery Policy will be updated in November 2021. This action was agreed by the Head of Corporate Finance. Therefore, no further action required as part of this audit. Procedure documents within the Debtors team require updating (currently are basic Mosaic instructions) to reflect the new adult social care debt recovery processes. The Council must ensure all roles and responsibilities are clearly defined and reflected in documents/guidance. Referred to in more detail in 'other considerations' section.</p>	3	<p>31-May-22 Revised to 30-Sep-22 Revised to 31-Mar-23</p>	<p>Debt Recovery Policy was published in October 2022.</p> <p>The new Mosaic workflow are being worked on by the Mosaic team and initial meetings have taken place to confirm what is needed and the look of the workflow (see above)</p> <p>Comprehensive procedure notes will be completed once all processes have been finalised and concluded. A list of required ones so far has been produced and will be added to should further new processes be identified.</p>	In progress	Revenues Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Adult Social Care - Provider Payments & Client Contributions  <b>DUE IN PERIOD</b>	Debt Recovery Resources need to be allocated to ensure debt recovery processes and specifically the Mosaic debt recovery workflow - red file case review process carried out by the Revenues Manager is completed. The Council's debt position has been impacted by the COVID 19 Pandemic, but consideration needs to be given as to whether additional resources would be beneficial with the aim of reducing the Council's adult social care aged debt figure. Current aged debt position for adult social care is £4.2 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 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.	3	31-May-22 Revised to 30-Sep-22 Revised to 31-Mar-23	The hold marker has successfully worked therefore can be used and just needs to be communicated to staff. In addition we are also now looking at amending the use of diary dates to replace them with a status marker (this will allow for reporting to show exactly where the invoice is in the process).  The overall social care project is being used as a tool to not only improve on processes and comms but also discuss aged debt.	In progress	Revenues Manager
Adult Social Care - Provider Payments & Client Contributions  <b>DUE IN PERIOD</b>	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	3	31-May-22 Revised to 30-Sep-22 Revised to 31-Mar-23	This is an on-going in depth project, one which is constantly evolving as the project meetings take place. For example a new process for change is the diary date and status reporting which will allow us to see what status an invoice is at (e.g. awaiting	In progress	Revenues Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>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 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</p>			<p>write off, in dispute, on Mosaic referral and so on).</p>		

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	codes used Fairer Charging (FCH) and Care Home Market (CHM) this will assist with debt reporting.					
Capital Programme / Capital Projects  <b>DUE IN PERIOD</b>	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.	3	31-Jul-22	Complete		Chief Finance Officer
Climate Change  <b>PREVIOUSLY OVERDUE</b>	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		Complete	Democratic Services Manager
Building Maintenance and Cleaning Agreement  <b>PREVIOUSLY OVERDUE</b>	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	2	31-Dec-21 Revised to 30-Sep-22	The SLA between HC and Hoople has been signed.  Corporately a new agreement is being developed by the Director of Transformation that will cover of CDM so no further action for Property Services.	Complete	Capital Programme and Maintenance Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	they have been formally agreed at Operations Board level and Strategic Board level once set up.					
Building Maintenance and Cleaning Agreement  <b>PREVIOUSLY OVERDUE</b>	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. All except two of these arrangements could continue for the next 12 months, with two exceptions (Riello: UPS; 24 month waiver, & Sentinel Security: CCTV Maintenance & Door Access Controls £77,512; 18 month waiver). If further delays lead to waivers having to be extended, there is a risk of costs increasing into next financial year, or opportunities to save on existing costs through combining current arrangements into fewer contracts being lost.	2	31-Mar-22 Revised to 30-Sep-22 Revised to 31-Mar-23	Services are now covered by a contract on a fixed term bases. Any new services will be procured following the HC contract procurement rules so as to demonstrate value for money.  Contracts that have been awarded will be entered on both the council's and Hoople's contract register and automatic notifications have been set up to inform in advance when existing contracts are due to expire so that they can be reprocured in a timely manner before their expiry date.	In progress	Capital Programme and Maintenance Manager
EHCP Preparation for Adulthood  <b>PREVIOUSLY OVERDUE</b>	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	3	30-Oct-21 Revised to 31-Jul-22	<i>No update provided</i>	In progress	Head of Additional Needs

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>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 with less severe needs. However, for these young people, for example, the ability to communicate the need for a drink is an important step towards independence.</p> <p>For the seven cases sampled it was identified that there were references to measures to be taken to support preparation for adulthood within the capabilities of the individual.</p> <p>Following the close out meeting the Head of Additional Needs advised that it is important to recognise that outcomes and provision that support preparation for adulthood are integral to the education, health, and care sections of the EHC Plan and will not be described in the plan as a discrete single section. However, the audit did identify that reference to health and social care within the designated section of the EHC plan was limited to identify preparation for adulthood.</p> <p>Reference to limitations of health and social care information is further reported below and in Appendix 2. The absence of clearly defined information limited the ability to track progress during the transition years from year 9 onwards.</p> <p>SWAP was advised that there is a national</p>					

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	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.					
EHCP Preparation for Adulthood  <b><i>DUE IN PERIOD</i></b>	<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 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"> <li>• Checklist within the protocol to verify all elements are acted upon, and</li> <li>• Case escalation procedure.</li> </ul> <p>However, the Senior SEN Officer was unaware of this guidance within the protocol. Additional work to embed the Preparation for Adulthood protocol and its detailed procedures needs to take place. This will ensure that all clients receive the full range of services and support that they need.</p>	2	31-Jul-22	<i>No update provided</i>	In progress	Head of Additional Needs
EHCP Preparation for Adulthood	Ofsted report October 2016 In October 2016 OFSTED and the Care	2	30-Nov-21 Revised to	<i>No update provided</i>	In progress	Head of Additional Needs



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<p><b>PREVIOUSLY OVERDUE</b></p>	<p>Quality Commission (CQC) Local Area Inspection reported that Education, Health and Care (EHC) plans, were too education focussed and did not include sufficient detail of health and social care needs (where these needs occurred). The action plan prepared, implemented and monitored was requested, to verify controls weaknesses in respect of health and social care had been addressed. To date Internal Audit has not received the information.</p> <p>The seven EHC plans reviewed were assessed as being heavily weighted on education. Therefore, the audit cannot provide assurance that the weakness identified on health and social care have been addressed.</p> <p>Annual review, Health and Social Care information</p> <p>Officers advised that over time details in the main body of the EHC plan information may be superseded as more relevant material becomes available. However, the Senior SEN Officer confirmed that Section K of the EHC plan template 'Advice and Information' should show all sources of both historical and current information.</p> <p>The audit showed all seven samples had gaps in reference to historic information under annual reviews, health and medical advice and social care advice, where activity would be expected annually. With incomplete information the most appropriate outcomes for adulthood may not be achieved. The output from this assessment is captured for each case under Appendix 2</p>		31-Jul-22			
EHCP Preparation for Adulthood	<p>Poor document management</p> <ul style="list-style-type: none"> <li>NHS reference 6400390340 was to be</li> </ul>	2	30-Nov-21 Revised to	<i>No update provided</i>	In progress	Head of Additional Needs

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<b>PREVIOUSLY OVERDUE</b>	<p>included in the test sample, but the officer could not locate the EHC plans,</p> <ul style="list-style-type: none"> <li>• NHS reference 7013040258 was selected for inclusion in the test sample, but the original document had been overtyped. The officer looked for the original PDF, but this could not be located.</li> <li>• Two of the data sets - Children with Disabilities and the Education, Health and Care plan did not consistently state the NHS reference for the individual.</li> </ul> <p>The findings identified may have significant consequences on the quality of the service delivered, which could result in regulatory scrutiny.</p> <p>Quality assurance Internal Audit observed that there was inconsistency on what was recorded as a source document in Section K of the EHC Plan.</p>		TBD			
<b>PREVIOUSLY OVERDUE</b>	<p>Holding Account Reconciliations: Whilst there is a monthly holding account reconciliation, there is a backlog of queries and the level of possible errors/amendments required cannot be accurately estimated however Senior Management confirmed they remain within an acceptable tolerance. Currently the monthly holding account reconciliations have no management oversight and differences have been written off where may have been there are no other opportunities to recover the funds.</p> <p>There is a requirement for Senior Finance Managers to conduct a review of staffing resources to ensure that monthly queries are addressed, and that the backlog is cleared. The current policy for writing off outstanding amounts in the holding accounts would also benefit from being</p>	2	31-Dec-21 Revised to 30-Jun-2022 Revised to 31-Mar-2023	The backlog of queries up to 31 March 2022 has now been cleared. Control account reconciliations in 2022/23 have been completed by Hoople staff and work is underway to investigate how this process can be automated to reduce manual activity. Following successful permanent recruitment to the Finance team, it is planned that all control account reconciliations will be subject to monthly review to ensure that reconciling items are resolved in a timely manner.	In progress	Head of Strategic Finance

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>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>					
<p>Contract Management BBLP</p> <p><b>PREVIOUSLY OVERDUE</b></p>	<p>Each of the twenty-seven early warning and compensation events sample was checked for compliance with the contract 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"> <li>• 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.</li> </ul>	3	31-Mar-22 Revised to 31-Jul-22	<p>A contract was awarded to AECOM who have undertaken an independent review of Contract processes and compliance to evidence VFM within the contract.</p> <p>The findings by Aecom have been reported to the Section 151 Officer and the Major Contracts Improvement Board.</p> <p>The findings have been accepted by the Section 151 Officer and the Major Contracts Improvement Board and the Contract Management Team have implemented the findings to strengthen process, compliance and governance.</p>	Complete	Highways and Public Realm Contract Manager

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<ul style="list-style-type: none"> <li>• For 11 cases either the risk reduction meetings or quotes were not attached. On one occasion the quote was attached to the incorrect CE.</li> <li>• Lack of commentary captured on Business World to provide a good audit trail of events.</li> </ul>					
<p>Development Regeneration Programme</p> <p><i>FUTURE</i></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.</p> <p>Communications in more recent times appear to have faltered with Keepmoat Homes Ltd. The last agenda and minutes for the DRP Programme Board: HC and Keepmoat is dated 3 March 2020 with no evidence of formalised communication beyond this point through this body. The Keepmoat attendance and meeting spreadsheet for 2020 shows that meetings were scheduled to take place on 25 June 2020 and 15 October 2020, but no records were available on the shared drive to show they proceeded.</p> <p>Under the DRP Project Group- Keepmoat electronic folder notes and actions dated 4 November 2020 it is recorded that the Bromyard Depot and Holme Lacy site were discussed. There appeared to be a partnership relationship between Herefordshire Council and Keepmoat Homes Ltd up until November 2020. It is unclear if there was further engagement beyond this date.</p>	3	31-Oct-22 Revised to summer 2023	The Big Economic Plan, the Hereford City Centre masterplan and a draft of the Local Plan review are due to be considered by cabinet in January. This would help identify future priorities for the council, including any projects we may wish to consider taking forward through the DRP.	Likely delay	Corporate Director Economy and Environment

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<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 &amp; Engie on 1 September 2021 the interim Director for Economy &amp; Place stated that Hereford Council is developing the Hereford City Masterplan and Herefordshire Big Plan for the next 30 years. Therefore, it is likely to be 12 months before Herefordshire Council is in a position to consider any project activity with Equans (previously Engie). Internal Audit is unaware if as a courtesy this information was communicated to Keepmoat.</p> <p>The Council should consider future communications within the DRP partners to allow a good working relationship to be maintained.</p>					
<p>Treasury Management 2021/22</p> <p><b><i>DUE IN PERIOD</i></b></p>	<p>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.</p>	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	3	30-Jun-22	Has met and is now meeting quarterly. Key partners are represented and have been written to re attendance. Business	Complete	Consultant in Public Health

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<b><i>DUE IN PERIOD</i></b>	inequalities in Herefordshire. Ensure key partners are represented in the group's membership.			support has been secured. Health and well-being Board has been updated.		
Oral Health Needs Assessment (OHNA) <b><i>DUE IN PERIOD</i></b>	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 is updated before each meeting and quarterly meetings are well attended.	Complete	Consultant in Public Health
Oral Health Needs Assessment (OHNA) <b><i>DUE IN PERIOD</i></b>	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	We now have an active programme of oral health training in care homes which has evaluated very positively.	Complete	Consultant in Public Health
Oral Health Needs Assessment (OHNA) <b><i>DUE IN PERIOD</i></b>	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 is beginning with a focus on smoking cessation advice and referral.	Complete	Consultant in Public Health
Oral Health Needs Assessment (OHNA) <b><i>DUE IN PERIOD</i></b>	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	This has been carefully considered and is not a priority at the moment since significant issues are already known through the data. These are being resolved through commissioning by NHSE and are updated at the Improvement Board meetings.	Deferred	Consultant in Public Health
Oral Health Needs Assessment (OHNA) <b><i>FUTURE</i></b>	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	Registrar capacity is being used to develop a health impact assessment toolkit.	<b>On track</b>	Consultant in Public Health
Main Accounting <b><i>DUE IN PERIOD</i></b>	Eleven set of procedures covering key processes were assessed. All were clear, contained adequate detail, with staff aware of their existence and easily	3	31-Jul-22 Revised to 31-Mar-23	Has not been a priority due to increased work pressure from children's services	In progress	Senior Team Leader (Transactional Team)

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>accessible on the shared drive. However, ten of the eleven procedures sampled required improvements in document management to align to the Policy Writing Procedures 2020. The key omissions identified are: • 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 <b><i>DUE IN PERIOD</i></b></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 <b><i>DUE IN PERIOD</i></b></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</p>	3	30-Sep-22	Complete		Chief Accountant

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>had not been corrected. The analysis 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.</p>					
<p>Pool Cars <b><i>DUE IN PERIOD</i></b></p>	<p>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.</p>	<p>2</p>	<p>30-Apr-22 Revised to 14-Nov-22</p>	<p>Draft online system has been developed by Hoople and will be launched on 14<sup>th</sup> November. The new system will include the automatic link of cost codes to the BW accounts system. This was a substantial additional cost to the original spec.</p>	<p>In progress</p>	<p>Sustainability and Climate Change Officer</p>



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Pool Cars <b><i>DUE IN PERIOD</i></b>	<p>We have identified that there are missing vehicle mileage sheets and recharges since April 2019. However, considering that 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>	2	22-Apr-22	<p>All available mileage sheets and accompanying recharges are complete for Q1 and Q2 2022/23. Some charges from 2021/22 have been carried over into 2022/23. Where there are small mileage gaps, the majority have been accounted for and noted.</p> <p>Proposals for new charges still being developed.</p>	Complete	Sustainability and Climate Change Officer
Pool Cars <b><i>DUE IN PERIOD</i></b>	<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</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>	Complete	Engineering Manager  Sustainability and Climate Change Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	given in future to block booking cars for teams / services.					
Pool Cars <b><i>DUE IN PERIOD</i></b>	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	Late return of pool cars is not considered to be an issue by Facilities. When staff arrive back at Plough Lane after closing time, there is a policy in place whereby car keys are left in the post box and collected next morning by FM.	Complete	Sustainability and Climate Change Officer
Pool Cars <b><i>FUTURE</i></b>	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	Wye Valley Trust have returned the two pool cars on loan. When the new pool car system is launched, it will be accompanied by series of communication to staff to encourage use and short videos explaining how to charge the EV cars and how to complete the online forms.	On track	Sustainability and Climate Change Officer
Pool Cars <b><i>FUTURE</i></b>	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	3	31-Dec-22	Costing analysis currently in development.	Likely delay	Sustainability and Climate Change Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>recharged. It would therefore be beneficial to carry out further analysis on the cost of the scheme once there is enough accurate data to base this on, i.e., at least six months after the upgrades to the booking system have been made. A costing review also encompasses a review of fuel purchases, made using the fuel 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>					
<p>Green Homes Grant</p> <p><b><i>DUE IN PERIOD</i></b></p>	<p>The unspent Green Homes Grant funding should have been returned to BEIS in October 2021. As at the 23rd of March 2022, the unspent funding has not been repaid. The final expenditure figure is not yet finalised, as the final invoice from the contractor (Everwarm) is in dispute. Arrangements to repay the majority of the unspent grant funding need to be finalised immediately, with funding returned to BEIS. Audit Services has also been informed that there will be a further adjustment to the final invoice in respect of pre EPCs that have been charged for where the grant applications did not proceed. A further adjustment will also be required for the Council's administration costs, as a maximum 15% can be retained by the Council for this. We would recommend that additional legal advice is sought to ascertain the legal position should the Council decide to return all remaining funds to BEIS, hence leaving no funds available to pay Everwarm and refusing any future requests for payment.</p>	<p>2</p>	<p>30-Apr-22 Revised to 30-Nov-22</p>	<p>£925,003 returned to BEIS May/June 2022.</p> <p>Works deemed as non-compliant with the MoU have been challenged several times with the contractor, including correspondence from HC Legal, however no further corrective action has taken place. This issue has been escalated to the funder and we await further correspondence from them (last contact 07 Sept '22). Following a meeting with HC Legal, a final letter will be sent to the contractor in Nov 2022, which should close the matter and allow non-compliant funding to be returned to the funder.</p>	<p>In progress</p>	<p>Senior Project Manager</p>

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	There is a risk that BEIS will demand full payment.					
Green Homes Grant <i><b>DUE IN PERIOD</b></i>	The MoUs with the providers: Marches Energy Agency (MEA) and Severn Wye Energy Agency (SWEA) have remained in draft format and are not signed. All contracts relating to grant funding in future should be finalised and signed off by the relevant parties, so that they can be held to account should any issues arise.	3	15-Apr-22	Noted for action should this be required. The current scheme projects do not require the Council to sign an MoU with customer facing partners as these now contract directly with the funding administrator.	Complete	Senior Project Manager
Green Homes Grant <i><b>DUE IN PERIOD</b></i>	We have not been provided with evidence of any discussions at Management Board regarding the project delays and the requirement to return unspent funds to BEIS, although a report was drafted in October 2021, setting out the issues that had contributed to the project delays, including those around recruiting a contractor. All Management Board minutes relating to the required repayment of unspent funds to BEIS, along with evidence of the Cabinet Member decision paper, will be required by Audit Services as part of the final audit process prior to sign off of the grant. Any future projects that have financial and/or reputational implications should be escalated / reported promptly to Management Board or Cabinet, to ensure that prompt action can be taken to mitigate any financial or reputational risk to the Council.	3	06-Apr-22	Although a Briefing paper was produced for the Recovery Plan proposal and consulted on heavily with senior management and the lead cabinet member, approval was received for this from BEIS prior to any meetings taking place and thus negating the need for it to be discussed at MB.  The cabinet member decision detail can be found at: <a href="#"><u>Issue details - Green Homes Grant, Local Authority Delivery, Phase 1a project (GHG LAD 1a) Grant Balance Processing - Herefordshire Council</u></a>	Complete	Senior Project Manager
Customer Services <i><b>FUTURE</b></i>	Customer Services could explore further opportunities to capture management information, which may be relevant and inform the Customer Service Strategy.	3	31-Dec-23	The new account and CRM will provide improved management data especially around channel shift. Data we currently collate has been shared with the contractors undertaking the Digital and Customer Strategy.	<b>Complete</b>	Service Director Communities

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
Customer Services <b><i>DUE IN PERIOD</i></b>	The Customer Service Team could do more to assess the public's experience when visiting Blueschool House.	3	30-Apr-22	In May a customer satisfaction survey was completed. We had 85 responses  Customer experience - 81 gave a score of 5.  Customer experience -2 score of 4  Customer experience - 2 score of 3	Complete	Service Director Communities
Customer Services <b><i>FUTURE</i></b>	The audit reviewed the customer service processes in place once calls were transferred from Blueschool House to other service areas. To identify telephone calls transferred from Blueschool House to service areas was a manual exercise completed by CSO between 28 January and 4 February 2022. This is seen as a current system weakness that call transferred routes could not be easily identified. Internal audit selected four areas with a higher level of traffic as follows: • Highways • Planning • Environmental Health and Trading standards (EHTS) • Council Tax (CT) /NDR Owing to the nature of the operations within the service areas there may be no correlation between their Customer Service Standards and that of Herefordshire Council web information on Customer Standards. This could cause public confusion and possible reputational damage to the Council for providing inaccurate web information where people are communicating with service areas. There needs to be clarity on the definition of what constitutes a customer service enquiry, which is expected to comply with the Herefordshire Council Customer Service standards. Revenue & Benefits service standard for mailbox enquiries is fourteen working days to respond, whereas the Herefordshire Council	3	31-Dec-22	There remains disparity between council services on Customer Service standards, it is the expectation that as part of the Digital & Customer Strategy, these will be reviewed.	On track	Service Director Communities

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	Customer Service Standard is ten working days. The Acting Council Tax and Business Rates Manager confirmed that the discrepancy needs to be looked at to determine if the internal service standard needs to be aligned to the Council.					
Customer Services  <i><b>DUE IN PERIOD</b></i>	There is inconsistency on how the two Customer Services Supervisors prepare and deliver procedures to their teams. The methods in place are as follows: <ul style="list-style-type: none"> <li>• Procedures are issued to the team via email and not stored centrally, as processes change or new ones are introduced a briefing sheet is issued.</li> <li>• Procedures are kept electronically on the Customer services Drive which is accessible to all Customer Service Officers</li> </ul> Document management is required to be improved to align to the Policy Writing Procedures 2020. Procedures should be reviewed to verify that they reflect the changes introduced since the pandemic and all personnel are correct. The key omissions identified are: <ul style="list-style-type: none"> <li>• Name of document</li> <li>• Summary outlining the purpose</li> <li>• Author (job title)</li> <li>• Owner of the procedure</li> <li>• Approved person and date</li> <li>• Published date</li> <li>• Review date</li> <li>• Ref for version control</li> </ul>	3	31-May-22	Procedures/briefings are now on SharePoint.	Complete	Service Director Communities
Significant Partnerships  <i><b>FUTURE</b></i>	To update the self-assessment forms based on: <ul style="list-style-type: none"> <li>• Making clear the email address and website will be published information and should relate back to the partnership information,</li> <li>• To include the officers email address (as would be helpful for further audits – not necessary internally as already on the council system),</li> <li>• Consider changes to question 3.4. regarding accountability,</li> </ul>		31-Jan-23	The recommendations will be considered as part of review in Q3/Q4 of 2022/23.	<b>On track</b>	Deputy 151 Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<ul style="list-style-type: none"> <li>• Include director's name and title in the sign off section,</li> <li>• It remains optional to provide further information.</li> </ul>					
Significant Partnerships  <i>FUTURE</i>	<p>The Corporate Leadership Team (CLT) will be presented with the self-assessments at the level of completion at the deadline, along with the draft Annual Governance Statement. This will enable CLT to understand the quality of the self-assessments, address any inadequacies and consider any risk in relations to the operation of significant partnerships. Once considered acceptable by CLT (as one of the lines of defence of assurance) presented to Adult and Governance Committee as a further line of defence to consider risk and mitigations – including link officers and directors attending committee to answer gaps in controls. Consideration should be given to the role of co-ordinating and facilitating the completion of the self-assessments with the departure of the Service Director Corporate Service who took a hands on approach, operationally and strategically.</p>	2	30-Apr-23	The recommendations will be considered as part of review in Q3/Q4 of 2022/23.	<b>On track</b>	Deputy 151 Officer
Councillors' (Members') Allowances and Expenses  <i>DUE IN PERIOD</i>	<p>The Council must ensure prompt claims are made to allow for accurate budget reporting and forecasting. We have identified 27 members who had not submitted an expense claim for at least six months. Although it is recognised that the covid-19 pandemic will have some bearing on this, any claims submitted by members now could include expenditure relating to the previous financial year, hence giving a false impression of current year expenditure within Business World. Evidence suggests that claims have been saved up in the past. Examples are as</p>	3	30-Jun-22		Complete	Workforce Communications Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>follows: • one member submitted a claim for over £2,300 in May 2020 but has not claimed since; • one member has not submitted a claim since November 2018. A recommendation was included in the Independent Remuneration Panel report of May 2021 stating that claims should be submitted within 12 months (this was already included in the Councillors' Allowance Scheme under section 6.1.13.), however, that could still impact the budget, with claims being paid in the wrong financial year. It would therefore be advisable to add a section to the members' guidance document requiring members to submit claims no more than three months in arrears of expenses incurred, and always by year end, otherwise claims would not be valid.</p>					
<p>Councillors' (Members') Allowances and Expenses</p> <p><b><i>DUE IN PERIOD</i></b></p>	<p>There is no authorisation or oversight of claims for less than £100. This is Council policy for all mileage and subsistence claims. All expense claims under £100 are automatically paid; the Governance Team does not have sight of them, as they have to be input by the claimants. It is appreciated that this reduces staff time and associated costs; further to this, actions have been agreed as part of the employee expenses audit (2021/22) to improve the control framework relating to the automated approval process. It would be beneficial for the Governance Team to review a small sample of checks retrospectively when compiling the quarterly list of claims which is published on the internet, until such time as any system enhancements are carried out that automatically flag and reject duplications. Introducing sample checks could highlight anything that looks out of the ordinary,</p>	3	30-Jun-22		Complete	Workforce Communications Officer



Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>any cases whereby claims have been split across different transactions/claims to avoid authorisation, or any duplications. The Democratic Services Manager may wish to liaise with the Director for HR and OD regarding the already agreed actions, with regard to any system changes that may be introduced in the short/medium term that would subsequently negate the requirement for these sample checks to be carried out in future.</p>					
<p>Councillors' (Members') Allowances and Expenses</p> <p><b><i>DUE IN PERIOD</i></b></p>	<p>Although there is a requirement for members to submit receipt with their claims, as set out in the Members Expenses Guidance document (November 2020), this is not happening. This should be reinforced for all claims, both through the authorisation process of claims over £100, and for spot checks carried out by the Governance Team. Members should all be reminded of the requirement for this, and informed that claims may be rejected if these are not uploaded to Business World. This issues was also identified in the recent Employee Expenses audit, with agreement reached to update the Travel and Subsistence Policy to make provision / uploading of receipts mandatory. The client also agreed to consider building in the necessary controls in Business World when receipts are required, to ensure that these are uploaded.</p>	3	30-Jun-22		Complete	Workforce Communications Officer
<p>Councillors' (Members') Allowances and Expenses</p> <p><b><i>DUE IN PERIOD</i></b></p>	<p>The central 'Action Tracking Mandatory Training' record should be updated to include all confirmations of training/guidance issued to new members, rather than maintaining these records separately for newly appointed members following by-elections.</p>	3	30-Jun-22		Complete	Workforce Communications Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
<p>Councillors' (Members') Allowances and Expenses</p> <p><b><i>DUE IN PERIOD</i></b></p>	<p>The Councillors' Allowance Scheme within the Council's Constitution and the supporting guidance document have not been updated since the publishing of the Independent Remuneration Panel Report on 13th May 2021 and subsequent agreement of recommendations from the report by Full Council on 28th May 2021. This should be rectified, in order to reflect the updates to the allowances and subsequent review dates, and the training requirements.</p>	3	30-Jun-22		Complete	Workforce Communications Officer
<p>Councillors' (Members') Allowances and Expenses</p> <p><b><i>DUE IN PERIOD</i></b></p>	<p>Through data analysis, we identified 42 sets of possible duplicate expenses claims, valued at a possible £756 in overpayments. Of these, 32 had identical levels of detail, suggesting they were indeed duplicates. We reviewed two of these against the payroll and the Governance Team's Published Expenses list on the Council's internet. The two payments sampled were indeed confirmed as duplicates. We have forwarded the list to the Governance Team for the remainder to be investigated further and remedial action taken where required. The issue of identifying duplicate payments has been addressed within this audit report, by suggesting that a detective control be introduced as part of the quarterly publishing of members expenses on the internet. A quick review of details and a small sample review should allow such payments to be identified in future, which can then be corrected in the next payroll run. In addition, The Democratic Services Manager could enquire as to the viability of receiving a more detailed approval report for the monthly payroll</p>	3	01-Jul-22	<p>Of the 42 sets of possible duplicated claims made, the SWAP audit team were asked to investigate further. Of the 42 suspected duplicate claims, 1 was confirmed as a duplicate claim. This was repaid with immediate effect once the subject member had been notified. Of the remaining 41 remaining suspected duplicate claims, the SWAP audit team were able to confirm that these were found to be errors in the information supplied by payroll colleagues.</p> <p>Governance team in liaison with the Director for HR &amp; OD consider whether system controls can be implemented to ensure duplicate claims cannot be entered into the system.</p>	Complete	Democratic Services Support Officer

Audit name	Recommendation	Priority	Target date	Update	Status	Owner
	<p>authorisation. Further to this we would suggest that the Governance Team in liaison with the Director for HR &amp; OD consider whether system controls can be implemented to ensure duplicate claims cannot be entered into the system. Improvements to system controls were identified in the Employee Expenses audit (2021/22) and we would suggest that as part of improving the system control framework, the potential for duplicate claims to be entered should be considered.</p>					