

Dir	Audit Title	Recommendation	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Status at previous period
DoR	Bank & Cash Reconciliations	The decision not to implement the control designed by the previous Chief Accountant whereby completion of control account reconciliations would be monitored to ensure they are timely, completed satisfactorily and reviewed should be revisited. In the absence of a centrally held list of reconciliation to evidence the monitoring undertaken and to enable any issues or delays to be identified or addressed, it should be determined whether the current arrangements provide a satisfactory alternative.	20/21	16/06/20	Mark Sanders Chief Accountant	Following new Chief Accountant starting middle of March, the full list of all control reconciliations will be prepared and reviewed as a matter of urgency. This will include reviewing responsibilities and ensuring regular reporting is in place and each reconciliation is signed off by appropriate manager. Reporting will include how risks and managed and progress made on clearing suspense postings. Where reconciliations are undertaken across different teams, these will be aggregated and reported via the Finance Leadership Team.	29 March 2022	26 to 50	Amber	Amber
DoR	Bank & Cash Reconciliations	Procedure notes for the completion of reconciliations should be updated and reflect the current process.	20/21	16/06/20	Mark Sanders Chief Accountant	Main bank rec process clearly documented, transparent, up to date, simple to follow supporting audit trail and confidence as a result. Written procedures for control account/feeder system reconciliations are still work in progress.	27th March 2022	51 to 75	Amber	Amber
DoR	Bank & Cash Reconciliations	Where issues are identified in the completion of a reconciliation, the issue should be escalated along the appropriate channels to a sufficiently senior officer, and an audit trail established of decisions and actions taken in response.	20/21	16/06/20	Mark Sanders Chief Accountant	Complete.	27th March 2022	Complete	Green	Amber
DoR	Intercompany transfers	Financial Procedures should be updated to reflect the standards and requirements for conducting intercompany accounting and the relationship with the financial coding structure. For example, there should be common standards for substantiating and approving transfers whether these relate to intercompany transactions or not, a procedure detailing the use of the group account use etc.	20/21	15/07/20	Mark Sanders Chief Accountant Andy Jehan Exchequer Manager	Intercompany accounting and related regulations & procedures are a dedicated sub-strand of the Reconciliations strand of the Finance Improvement Programme. As such, common standards for substantiating and approving transfers are in course of being devised and implemented, although for a transfer to be made the approval of the receiving business is required first. The preventative use of CHAPS / Swiftpay is already in place. Starting in April 2022 intercompany transfers will be completed by the Senior Accounts Payable Assistant and Authorised by the Exchequer Manager/AP Senior	26 March 2022	76 or more	Green	Green
DoR	Intercompany transfers	The routines and methodology for scheduling and paying the contract and SLA payments to BFFC should be standardised, processing actions confirmed and then reconciled on a monthly basis so that differences or any anomalies can be investigated in a timely way.	20/21	15/07/20	Kate Graefe (AD Procurement & Contracts) & Finance (Stuart Donnelly)	Monthly reconciliations between BFTC and GL have been produced and agreed in full for FY20/21 and for the majority of FY21/22 so that the ledger is up to date for year end and any reconciliation concerns are addressed in the period arising	23 March 2022	Complete	Green	Green
DoR	Intercompany transfers	The reason for the payment anomalies and queries highlighted in the report should be investigated to help inform the review of the intercompany transfer procedure.	20/21	15/07/20	Mark Sanders Chief Accountant Andy Jehan Exchequer Manager	Intercompany accounting and related regulations & procedures are a dedicated sub-strand of the Reconciliations strand of the Finance Improvement Programme. As such, common standards for substantiating and approving transfers are in course of being devised and implemented, although for a transfer to be made the approval of the receiving business is required first. The preventative use of CHAPS / Swiftpay is already in place. Starting in April 2022 intercompany transfers will be completed by the Senior Accounts Payable Assistant and Authorised by the Exchequer Manager/AP Senior	26 March 2022	76 or more	Green	Green
DoR	Intercompany transfers	The procedures for reconciling and monitoring the receipt of SLA income should be urgently reviewed and updated to ensure any payment deviations/variation to the contract sum are highlighted on a timely basis for investigation. This should include: - •The preventative use of CHAPS/SwiftPay •The payment status and variation approvals should become a standard agenda item as part of any regular management contract review procedure. •Procedures governing budgetary control.	20/21	15/07/20	Mark Sanders Chief Accountant Andy Jehan Exchequer Manager Kate Graefe AD Procurement & Contracts Stuart Donnelly Financial Planning & Strategy Manager	Intercompany accounting and related regulations & procedures are a dedicated sub-strand of the Reconciliations strand of the Finance Improvement Programme. As such, common standards for substantiating and approving transfers are in course of being devised and implemented. The fixed element of the contract is processed and paid on a regular monthly schedule via an inter company transfer. The preventative use of CHAPS / Swiftpay is already in place. Further work to document the process in relation to variable aspects is currently underway. Guidance notes are in progress and will be included as part of the improvement programme. The co-ordination between Finance and Procurement & Contracts on having an agreed joint understanding of any deviations is still not in place, to be picked up Q1 FY22/23 through the new Strategic Finance Business Partner support for the contract (Stephen MacDonald). Once this is established, the action can move to complete	23 March 2022	76 or more	Green	Green
DEGNS	Rent Guarantee Scheme	It is recommended that all housing related systems establish consistent naming conventions that will allow for easy data verification across systems, followed by a data cleansing operation to update current records to the new standard.	20/21	11/08/20	Housing system project team - Project manager Johnnie Stanley	21/3/22 JS - This task is amber, the officers in Housing don't have the capacity to fully address all data issues. System admins are looking to be hired to fulfill this task. Aiming to go live of October 22 is also amber and trending towards red. OHMs migration project started, the project is addressing how to align the naming convention to GIS/Gazeteer. This will be achieved using the "address matching" module in NPS Housing. Person(s) data is also being standardised where possible.	21/3/22	25 or less	Red	Red

DEGNS	Rent Guarantee Scheme	A review of the Council's duties and legal responsibilities for housing needs and homelessness should be considered to see if / how these impact / contradict the tenancy agreement and regulations of the RGS scheme. It is also recommended the service should establish if a different debt treatment regime is applicable and legal for properties on this scheme, and if so, then implement this.	20/21	11/08/20	Emma Tytel, RGS Team Leader	We have reviewed decisions and actions taken in relation to tenancies on the Scheme; these all fall within Scheme policy which takes into account our priorities and responsibilities arising from Homelessness legislation. No Government guidelines have been forthcoming regarding extending pre-action protocol to the private sector. Our existing practice mirrors that used for Council-owned properties, thus following best practice well in excess of industry standards. Should guidelines be published in the future, we will review and amend our protocols as required.	25 March 2022	Complete	Green		Amber
Cross directorate	Transparency Code	Procedures for ensuring full compliance with the Transparency Code need to be reviewed and brought up to date. Where any gaps are identified these should be established. Procedures should include and address: • Management ownership and responsibility for coordinating the collation, checking and monitoring of information and for responding to queries resulting from information published under the terms of the Code. • Information should be appropriately labelled, be able to be easily located and accessible under a common section or directory of the Council's website. • Posted information should be monitored and kept up to date to ensure the data requirements are met and that publication of information is in accordance with the Code's timeframe requirements. • The protocol for publishing historical information from previous years needs to be agreed so that this is appropriately applied on a consistent basis.	20/21	01/10/20	Michael Graham, Assistant Director of Legal and Democratic Services	Actions to address this have been agreed at Information Governance Board. This is in progress, information owners have been identified except for the Housing Asset Owners. Information required under the Code have been published and a procedure written to accompany this clearly labelling the information owners the requirements under the Code. Both the website and policy to be reviewed by the Information Governance Board and signed off by 20 October. Following comments from the IG Board and further comments from the Audit Team received in November, Nayana George has submitted an enquiry to the Govt dept responsible for the TC asking for some clarifications. The information on the website require a slight amendment and NG will complete this by the end of Jan 2022. This is complete	March 2022	Complete	Green		Green
Cross directorate	Transparency Code	The Council needs to be more proactive and visible in its commitment to being open and transparent. For example, although a copy of the Transparency Code 2015 is available via government website, the Council should confirm its policy and approach for complying with the code.	20/21	01/10/20	Michael Graham, Assistant Director of Legal and Democratic Services	Actions to address this have been agreed at Information Governance Board. Actions from the Audit Report are being followed up. Information owners for all the requirements under Code have been identified apart from the Housing Asset Data. A Transparency Code page for the Website is being drafted and we hope to publish this as soon as possible stating the Housing Asset Data will follow. A process document will also be drafted, identifying the information owners and will include guidance to follow for keeping the information updated as required by the Code. This is complete	March 2022	Complete	Green		Green
DEGNS	Licensing	Given the vulnerability of school transport users, discretionary decisions to allow vehicles to continue to operate when they are in excess of the upper age limit should be well documented, to ensure it aligns with licensing objectives.	20/21	02/12/20	Clyde Masson, Principal Licensing Officer	We are reviewing out specifications and conditions in respect of School Transport vehicle Licensing to reflect the changes in the industry which include the age of vehicles licensed. We are still reviewing our conditions in respect of all areas of taxi / private hire and private hire (school transport) licencing and are still looking to complete by the end of July 2021 Due to covid there has been a delay in reviewing the conditions. Officers have now revised conditions and are finalising sign off. Aim for end of July. Delays due to staff shortages. Conditions still being finalised aim for completion April 2022	01 November 2021	76 or more	Green		Green
DEGNS	Licensing	To maximise the effectiveness of the available enforcement resource, premises enforcement should be formalised by way of a documented risk assessment of type, location and individual premises. Consideration should be given to issuing self-assessment forms to low risk licence holders.	20/21	02/12/20	Catherine Lewis, Acting Licensing & Environmental Protection Manager	Officers are currently working on producing a self assessment inspection form to be completed by licence holders which will provide a risk level to aid determination whether an officer inspection is required. A self assessment inspection form has been drafted and sent to a sample of the licensed premises within the borough as a trial 15/03/2021 Feedback from the self assessment form has been received and amendments made to the form. A further trial group will be sent the form before the form is actively used for all licensed premises. 8/07/21. Covid has impacted the role out of issuing the self assessment forms due to the follow up needed. The trial has been completed and we are now rolling this out for specific premise types. Starting with off licences. 11/01/22 Unfortunately there has been a delay to the role out of the self assessment forms due to staffing issues. Officers have compiled a data set for admin support to send out the initial batch of forms within the next 2 weeks. 22/03/22	23 March 2022	76 or more	Green		Green
DEGNS	CIL 15% Local Projects	It is recommended that policies and procedures governing CIL, including the 15% aspect, are periodically reviewed and updated to ensure these reflect both the latest local and legislative requirements and that these are updated on the website.	20/21	07/12/20	Mark Worringham, Planning Policy Manager / Neal Gascoine, CIL Officer	As part of the review mentioned in 140, the process and procedures associated with the delivery of the 15% CIL local schemes is being reviewed to define each of the relevant officers roles within the delivery process of projects funded via the 15% CIL funds. This is linked to 142 below. A revised protocol for allocation of CIL funds was agreed at Policy Committee in February 2021, which particularly sets out procedures for consulting on and allocating 15% local CIL funds. This involves consulting on local priorities every 3-4 years, and the first such consultation took place between 19th February and 16th April. Results were reported to Policy Committee in May 2021 and have informed a new allocation of 15% CIL in March 2022. Processes around the allocation of 80% CIL are now being discussed between Councillors and Finance, and this may lead to procedural changes.	22 March 2022	51 to 75	Amber		Amber

DEGNS	CIL 15% Local Projects	The discrete roles and responsibilities of Planning staff and other staff responsible for the delivery of 15% Local CIL schemes need to be reviewed, understood and adopted by all parties. It is recommended that these are reviewed, documented, approved and then adopted. These should include reference to the work of other services used in the delivery of such schemes, i.e. Legal Services. In particular these should concisely address and include responsibility for: • roles and activities of the different services and officers involved • the early capture and recording of the purpose and cost of schemes • the coordination and monitoring of schemes • the timely delivery and reporting of schemes. These guidelines should also define the role(s) of each project officer in respect of their responsibilities for 15% CIL schemes and their commitment to work with and to respond to other officers' enquiries as necessary. Once documented, these roles and responsibilities should be agreed and authorised as appropriate by the CIL Working Group(s) and then copied to 15% CIL scheme managers.	20/21	07/12/20	Mark Worringham, Planning Policy Manager / Neal Gascoine, CIL Officer	As part of the review mentioned in 140, the process and procedures associated with the delivery of the 15% CIL local schemes is being reviewed to define each of the relevant officers roles within the delivery process of projects funded via the 15% CIL funds. This is linked to 142 below. The CIL working group has now been running for some time and officers understand the roles related to 15% CIL much better.	22 March 2022	51 to 75	Amber		Amber
DEGNS	CIL 15% Local Projects	In order to ensure that the required outcomes are clearly defined at the earliest stage possible, it is recommended that a simple Project Initiation Document (PID) is completed and agreed for each 15% CIL scheme and a copy held by the Infrastructure Monitoring Officer. This should include the following suggested details and inform the regular monitoring by the respective officer / Member working groups: a) The purpose for each scheme or project and a brief narrative or overview b) Details of the Member approval process c) Details of assigned responsible officer(s) and their roles d) Budget and scope of the scheme (details of what is to be achieved) e) Any potential risks or obstacles f) Start / finish target dates g) Any reporting milestones.	20/21	07/12/20	Neal Gascoine, CIL Officer	As part of the process/document review undertaken of CIL processes which was approved by Policy Committee in February 2021, a form has been designed that, although not titled a PID, includes the elements highlighted in this recommendation for each proposed project. This form was used as the basis for allocating the most recent round of CIL 15% local funds by Policy Committee in March 2022.	22 March 2022	Complete	Green		Amber
DEGNS	CIL 15% Local Projects	Issues around accurate financial reporting and the Infrastructure Monitoring Officer having the necessary reporting or access to Oracle Fusion need to be resolved, in order to be able to provide required financial accountability and reporting of 15% local area CIL funded schemes. It is recommended this is followed up with the support of the Assistant Director of Environmental & Commercial Services.	20/21	07/12/20	Andrew Edwards, Assistant Director of Environmental & Commercial Services	A series of monthly meetings are being held between Capital Finance colleagues, Infrastructure Monitoring officer and AD E&CS to provide regular financial reporting for CIL 15% projects and also to allow the Infrastructure Monitoring Officer greater access to the information needed. These meetings are now taking place regularly and the monitoring office is now able to better access the information required.	28th March 2022	Complete	Green		Amber
DEGNS	CIL 15% Local Projects	It is explicitly recommended that in the Infrastructure Monitoring Officer experiences either poor or no assistance from the managers of the 15% CIL schemes that this should be reported to the Planning Manager and /or Deputy Director of Planning, Transport & Regulatory Services for their intervention, support and follow up.	20/21	07/12/20	Mark Worringham, Planning Policy Manager / Neal Gascoine, CIL Officer	As part of the process/document review being undertaken in 140/141 clear escalation routes are have been defined to confirm the relevant support needed for reporting. These escalation routes are set out in the Terms of Reference for the CIL group.	22 March 2022	Complete	Green		Red
DoR	Purchasing cards	Procedures should be established to highlight the cancellation requirements of VPC due to staff leaving or changing role. This should coincide with the usage monitoring controls to identify those cards which are not being used because the cardholder has left the employ of the Council.	20/21	09/12/20	Andy Jehan Exchequer Manager	A six monthly review will take place in September and April to review card usage.	30/03/22	51 to 75	Amber		Amber
DoR	Purchasing cards	In conjunction with recommendation 8, the Visa Purchasing Cards expenditure categories and respective providers should be monitored to ensure purchases are not being made outside an existing corporate contract, or to ascertain if there would be a benefit to developing a contract. Prevention controls should be applied to re-enforce the protocols of use in the Visa Purchasing Cards Rules. Appropriate consideration should be given to the different uses by the general services and those purchased for emergency planning.	20/21	09/12/20	Kate Graefe (AD of Procurement & Contracts)	It is the intention of Procurement & Contracts to commission an external tail-spend analysis across the Council, which would include Purchase Card spend data, to determine whether spend should or could otherwise be routed through a corporate contract or more cost-effective arrangement. Such analysis and work will be shared with Finance to determine if refinement of Purchase Card controls and/or policy is required. Potential funding for this work has been identified. Resource constraints have prevented this from being progressed to date. Separately, a corporate Amazon Business Account has been set up, allowing Procurement & Contracts and Finance to track expenditure via PCards with the organisation. This is now regularised under a YPO framework, providing assurance of compliance with procurement legislation Receipt of a copy of the current procurement card spend reporting frm Finance is yet to be co-ordinated - links to 157 20/21 (below), Kate G to discuss directly with Mark Sanders, the new Chief Accountant	23 March 2022	26 to 50	Amber		Amber
DoR	Purchasing cards	The Council should review the operational platform for managing and accounting for VPC expenditure e.g. an integrated management system that manages the authorisations, records and payments in conjunction with existing/future accounts payable and contract requirements.	20/21	09/12/20	Mark Sanders Chief Accountant	Consideration will be given to this recommendation as part of the implementation of the new finance system. A further update will be provided as the system implementation work progresses.	29 March 2022	25 or less	Red		Red

Cross directorate	Records Management & Document Retention	The revised policy needs to be reviewed in conjunction with ICO guidelines (to ensure all areas are covered or reference made to relevant associated policies and legislation). It also needs to clearly define roles and responsibilities, include Council systems and records for obsolete teams, link to the Council's corporate plan, and take an integrated approach to records, regardless of their format.	20/21	15/01/21	Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand to be picked up as part of the wider information governance projects which are to be initiated this year. Planning session arranged for 17 Jan 2022 to take this work forward with sign off from the Information Governance Board. The Information Management Strategy has been to Policy Committee, the Information Governance team are working on taking the actions forward. Initial meeting with the Records Management centre completed and work will progress from April 2022	15/03/2022	26 to 50	Amber		Amber
Cross directorate	Records Management & Document Retention	There needs to be clearly defined links between the Information Governance team, Modern Records and individuals responsible for records management and document retention across the Council. All staff need to be aware of this and consideration also given to documenting this role in relevant job descriptions.	20/21	15/01/21	Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand. See comments above.	15 March 2022	26 to 50	Amber		Amber
Cross directorate	Records Management & Document Retention	There should be a centralised register, detailing records held across the Council, their format, location and responsible officer. Consideration also needs to be given to clearly documenting and addressing risks associated to records. Data Protection Impact Assessments (DPIAs) need to be reviewed and updated as necessary to reflect any changes to processes. Where processes have changed (as a result of coronavirus or for other reasons), any associated risks need to be identified and addressed (for example issuing guidance to, and ensuring adherence of, panel members now meeting remotely, on the need for timely, secure destruction of personal sensitive information). Risks relating to records remaining useable need to be identified and	20/21	15/01/21	Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand to be picked up as part of the wider information governance projects which are to be initiated this year. See comments above.	15 March 2022	26 to 50	Amber		Amber
Cross directorate	Records Management & Document Retention	There should be a clear understanding regarding roles and responsibilities in relation to old and closed records and action required at the end of retention periods, including for those held in the Modern Records Office and Mosaic. Where possible, retention periods for records should be set on document management systems so that records are automatically destroyed once the end of this period is reached.	20/21	15/01/21	Nayana George, Customer Relations & Information Governance Manager	Actions have been identified and will be completed as part of the wider Information Governance project. See above comments	15 March 2022	26 to 50	Amber		Amber
Cross directorate	Records Management & Document Retention	The revised records management policy needs to include reference to information sharing protocols and/or reference to the relevant documentation and where this is addressed.	20/21	15/01/21	Nayana George, Customer Relations & Information Governance Manager	Actions have been identified - as above	15 March 2022	26 to 50	Amber		Amber
DEGNS	Car Parks (off street)	Procedure notes should be set out for each reconciliation that set out in detail: •The frequency with which reconciliations should be completed. •The format and working papers that are required to be retained. •The process of completing the reconciliation. •The standards required in maintaining an audit trail and working papers.	20/21	11/02/21	James Crosbie Assistant Director Paul Allcock Car Parks Manager	Procedure notes should be set out for each reconciliation that set out in detail: Partially written • The frequency with which reconciliations should be completed. Whilst the target will be weekly, due to delays in banking deposits and Oracle, fortnightly. • The format and working papers that are required to be retained. Not sure what this means. Reconciliations will be shown on the relevant spreadsheets. Numbers will agree to each data source. • The process of completing the reconciliation. Data entry from system reports reconciled with cash collection reports and Oracle Still unable to reconcile spreadsheets with Oracle	15/03/2022	76 or more	Green		Green
DEGNS	Car Parks (off street)	In conjunction with the Finance Business Partner a reconciliation template should be set out that sufficiently performs the task required and working papers to support the reconciliation should be maintained in an agreed upon fashion. Items to be addressed in the reconciliations should include but not be limited to the following: a) The printed name of the officer that has prepared the reconciliation b) The signature of the officer that has prepared the reconciliation c) The date on which the reconciliation has been prepared d) The printed name of the officer that has check the reconciliation, if different to the approver e) The signature of the officer that has prepared the reconciliation, if different to the approver f) The date on which the reconciliation has been checked g) The printed name of the officer that has approved the reconciliation h) The signature of the officer that has approved the reconciliation i) The date on which the approving officer has reviewed the document j) A record of the unreconciled items for the period and commentary with respect to their cause and treatment. h) Information recorded within the reconciliation should be sufficient to demonstrate that systems reconcile and links to source data should be included.	20/21	11/02/21	Alyson Few Finance Business Partner Paul Allcock Car Parks Manager Janet Ofili Car Park Administration Officer	A review of the existing spreadsheet is ongoing and will be appropriately updated following this review.	15/03/2022	76 or more	Green		Green

RES	Housing Revenue Account	Finance should ensure that the transfer of 4 sites from the GF to the HRA is recognised in Oracle Fusion.	21/22	06/04/21	Stuart Donnelly Financial Planning & Strategy Manager	The movement has been reflected within both the General Fund and HRA Capital Financing Requirement. The assets have been transferred to the HRA within the Fixed Asset Register as part of the 2020/21 accounts process.	29th March 2022	Complete	Green	Amber
RES	Housing Revenue Account	Consideration should be given to conducting reviews of various areas (such as service charges and cleaning services) with a view to obtaining improved value for money.	21/22	06/04/21	Zelda Wolfe Assistant Director of Housing	Consideration has been given to carrying out reviews and this will be done further to sufficient finance resources being in place to do so. Reviews programmed to be carried out in 22/23	25 March 2022	76 or more	Green	Green
RES	Accounts Payable	Documented processes for all areas of operation linked to clearly defined roles and responsibilities for members of staff. There should be monthly reporting on performance against KPIs available to the organisation and management.	21/22	09/04/21	Andy Jehan Exchequer Manager Mark Sanders Chief Accountant	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes. KPIs are being produced to improve management information and highlight areas of concern. The production of these KPIs will be incorporated to the reporting requirements for the new finance system to ensure that these can be produced without manual intervention.		76 or more	Green	Green
RES	Accounts Payable	Supplier set up process need review to understand the volume requirements for certain types of supplier and how effective control over verification can be established.	21/22	09/04/21	Kate Graefe (AD of Procurement & Contracts)	Ongoing monitoring as part of the supplier set-up process and data capture to understand the base data before proposed solutions are determined/ assessed. Data available now for approx. 11 months. To link to proposed commission of tail spend review for ways to manage demand to be delivered in FY 22/23	29 March 2022	51 to 75	Amber	Amber
RES	Accounts Payable	There should be a reporting framework that identifies and records where there are outstanding invoices awaiting processing and days taken to process invoices. If possible, every area of the authority should receive management information regarding outstanding overdue payments and be encouraged to report if there are issues in their areas with outstanding unprocessed invoices.	21/22	09/04/21	Andy Jehan Exchequer Manager	This is being Addressed as a part of the Finance Improvement Programme, which is reviewing end-to-end processes. KPIs are being produced to improve management information and highlight areas of concern.	30/03/2022	76 or more	Green	Amber
RES	General Ledger	To ensure greater consistency and checks as to why journals are being completed, consideration should be given to centralising all journal uploads to the finance function.	21/22	01/06/21	Mark Sanders Chief Accountant	All journals are subject to review prior to authorisation by appropriate members of the finance team.	27th March 2022	Complete	Green	Amber
RES	General Ledger	There should be an agreement/understanding put in place between the Council and Brighter Futures for Children, to ensure a common understanding as to where supporting documentation relating to part Brighter Futures journals is held, including right(s) of access for relevant RBC staff (if held by Brighter Futures). Consideration should also be given to agreeing and documenting a business process specifically detailing who should review and authorise journals in the Council's ledger that are raised by Brighter Futures staff.	21/22	01/06/21	Stuart Donnelly Financial Planning & Strategy Manager Jenny Bruce Financial Systems Manager	A new working group has been established to give consideration to key financial systems issues and this recommendation will now be progressed through this group. This specific task has been delayed due to recent unavailability of key staff and other corporate priorities.	29th March 2022	25 or less	Red	Red
RES	General Ledger	Journal reports should be run and reviewed on a regular basis by Finance, to include monitoring numbers of journals being raised, raised but not authorised, who is authorising them and any unusual activity, emphasising that "first time right" principle should be adopted where possible.	21/22	01/06/21	Mark Sanders Chief Accountant	Journal transactions reports will be run to support the final accounts external audit sample testing work, and thereafter will be produced on a regular basis and reviewed by the Chief Accountant reporting exceptions and any unusual activity to the Finance Leadership Team.	01 April 2022	25 or less	Red	Red
DEGNS	Travel Demand Management Grant	Transport should produce a register of all expected grant funding for the financial year together with their appropriate grant determination notices, letters and guidance of usage, so that the necessary accounting and auditing resource and scheduling arrangements can be put into place to meet the required deadlines. This will help: - •Mitigate repayment or missed claim risks which could seriously	21/22	24/06/21	Chris Maddocks Strategic Transport Manager Alyson Few Business Partner DEGNS	Sharepoint site for Grant Register has been setup - Transport and Finance are collating all of the relevant information and uploading to the site. Monitored in Budget monitoring each month.	22/03/2022	26 to 50	Amber	Amber
DEGNS	Travel Demand Management Grant	Checks need to be put into place within the Service and Finance to ensure grant income is received and posted to the correct Fusion further analysis code to ensure the grant is specifically accounted for. This is particularly important where the accounting involves identifying and differentiating between: - •Capital and revenue grants •Ring-fenced grants •Repayment of unspent / unallocated grants	21/22	24/06/21	Chris Maddocks Strategic Transport Manager Alyson Few Business Partner DEGNS	Sharepoint site for Grant Register has been setup - Transport and Finance are collating all of the relevant information and uploading to the site. Monitored in Budget monitoring each month.	22/03/2022	26 to 50	Amber	Amber
DACHS	Mosaic Payment Controls	The Assessment and Planning Tool (APT) needs to be completed, authorised and signed off in a timely manner to ensure that appropriate services can be put in place.	21/22	01/07/21	Sunny Mehmi Locality Manager, Adult Care	This is monitored closely in DACHS Operations by Team Managers using reporting. Any themes identified that create barriers to this are shared via the DACHS Performance Board for discussion and resolution. A specific report has been written identifying APTs that are open more than 4 weeks which is discussed at the Performance Board for focus.	28/03/22	76 or more	Green	Amber

DACHS	Mosaic Payment Controls	All purchase orders should be raised in a timely manner on Mosaic to ensure commitments are accurately reflected, with invoices always attached to the relevant transaction in Oracle Fusion as supporting evidence. To assist in this process, the APT needs to be completed to allow the workflow to be generated in Mosaic.	21/22	01/07/21	Melissa Wise, Deputy Director - Commissioning & Transformation Andrew Jehan Acting Accounts Payable and Accounts Receivable Manager	Rigour around the time spent for Purchase Orders to be raised on the back of a completed APT is in place via Audits. We have assurances that this is the case as the PBST Senior Officer regularly verifies cases and their payment status. The personal Budget Support Team cannot raise a Purchase Order until the APT is finished as per the current MOSAIC process which is in line with Purchase to Pay principles. The timeliness of APT's being completed sits as an Adult Social Care Operational Responsibility (see other recommendation 186 20/21) and is also being addressed.	28/03/22	51 to 75	Amber		Amber
DACHS	Mosaic Payment Controls	Service user reviews should be conducted in a timely manner to ensure that provision meets, and continues to meet, service users' needs. Any changes to service provision should also be reflected on Mosaic in a timely manner. This helps to ensure accurate reflection of financial commitments and avoid over/underpayment of providers.	21/22	01/07/21	Sunny Mehmi Locality Manager, Adult Care	A DACHS Transformation Project and associated Project Board is in place to provide rigour and oversight on Reviews. This includes looking at our approach to Reviews and ensuring they are proportionate to the situation. Timeliness of Reviews is monitored via the DACHS Performance Board.	28/03/22	51 to 75	Amber		Amber
DACHS	Mosaic Payment Controls	As a priority, supplier prepayment balances due to Covid need to be reviewed to determine if they relate to services provided not yet invoiced, overpayment of suppliers or a combination of both. Where overpayment is identified, a documented arrangement needs to be put in place with the providers to recoup the additional amount paid.	21/22	01/07/21	Neil Sinclair, Interim DACHS Strategic Business Partner Claire Gavagan DACHS Strategic Business Partner	Linked to 216 20/21 & 218 20/21 Ongoing recovery work is underway, with targeted resources to ensure this is resolved. Any prepayment remaining balances are being offset against current invoices where agreements have been reached with Providers. Agreements are in place for a number of Providers where the balance is being reduced each month. For all other Providers contact has been made with each Provider and agreements to recover the balance of any prepayment are being established, expected to be complete by first week in April 2022. Balances will be cleared for each Provider based on their ability to pay. For some this will be over three months (preferred option) and for others we have a request to recover the balance over 12 months. Work is ongoing to ensure engagement is maintained with all Providers.	25/03/22	51 to 75	Amber		Red
DEGNS	Commercialisation	a)The cost models developed for commercialisation workstreams should be reviewed and an assessment made of the potential risks associated with estimated as opposed to actual staff costs, alongside periodic reviews to ensure that they are performing appropriately. b)Where it is felt necessary mitigations should be implemented e.g. mechanisms for recording the actual staff time. c)The program for the development of cost model by the Cost Model Accountant should be reviewed and progress determined, and a decision made as to how to progress it if necessary.	21/22	16/07/21	Marcus Hermon, Business Development Manager	a) The existing cost models used by E&CS are the subject of both annual and mid-year review to ensure they perform appropriately. Extra-ordinary reviews/updates are also undertaken in the event that third party/material costs alter during the course of the year and revised market rates are required to be reflected in the associated schedules. b) Services are required to record the amount of time a job takes and to retrospectively compare this to the amount of time quoted. This learning enables better informed (if required) forecasting of resource requirements and their pricing. National schedules of rates are subscribed to and used in order to benchmark the Council's performance against the market/industry as a whole. This work is underway and it is hoped that it will be further supported by the additional functionality of the Council's new FMS 'Advanced'. c) Some service areas now feel equipped to continue this work within existing resources and will continue to make progress as required. Where services require specialist support due to complexities of legislation and/or financial records, assistance will be sought in consultation with the Director of Finance on a ROI/Risk of challenge basis.	21/03/2022	76 or more	Green		Green
DEGNS	Facilities Management	The list of properties held on Planet FM should be reconciled periodically by Property Services against the list of properties held by Valuations. This list should then be used to verify the Council's legal repair obligations for both its corporate, non-corporate and other service level agreement requirements to ensure there are no omissions in the scope or repair obligations.	21/22	28/07/21	Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer	The list of properties have now been reconciliation completed 09/07/2021. The list includes all properties in which the council has an interest however Valuations need to confirm RBC responsibilities for leased property where it exists. Still awaiting a response	01/06/21	51 to 75	Amber		Amber
DEGNS	Facilities Management	A project plan needs to be produced to ensure the information on the FM register is complete and accurate. The aim should be to ensure current and future information is recorded consistently.	21/22	28/07/21	Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer Glyn Bethell, Corporate Facilities Manager	Responsible Officer for Planet data identified and in place - Martin Sheldrick. The responsible officer will ensure consistent an accurate data in the future. Requirements and principles of planet operation agreed and implementation meeting due to be held. Gaps in information relating to assets and planned maintenance being addressed as part of the Planet improvement project. M&E assets have been verified and are to be uploaded into the new Planet FM asset management database	01/06/21	51 to 75	Amber		Amber
DEGNS	Facilities Management	The protocol, process map and definitions for assessing the different risk priorities should be appropriately approved by management and documented to ensure works are appropriately scheduled for repair. For example, it should be clear what factors determine whether a job is a priority 1 or a priority 2 task.	21/22	28/07/21	Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer Glyn Bethell	Proposed priorities identified and descriptions have been produced. The revised priorities and descriptions have been circulated for comment and will be embedded as part of the Planet project.	14/01/2022	51 to 75	Amber		Amber

DEGNS	Facilities Management	Exception reports should be produced and monitored showing the reason(s) for delay(s) and should be used, managed and assessed for follow up investigation and action. Prolonged or excessive delays should be reported to the CRG for strategic consideration and decision.	21/22	28/07/21	Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer	Weekly reports are produced identifying work not completed and a proactive approach is in place. Customer fulfilment will attend contractor monthly meetings. All issues may not be fully resolved until the Planet project is complete and the portal is operational and all contractors are using - above process is in place and the Planet project is proceeding	01/06/21	51 to 75	Amber		Amber
DEGNS	Facilities Management	Facilities Management and Property Services should provide the AD of Property & Asset Management, Regeneration & Assets with an assurance that none of the outstanding works and actions unduly compromise the health and safety at or of the Council's corporate assets.	21/22	28/07/21	Mark Atree, Engineering Services Manager Martin Sheldrick, (Corporate Services Support Officer Glyn Bethell, Corporate Facilities Manager	Weekly report produced identifying work not completed proactive approach in place. Contractor meetings are held monthly. Planet is updated where gaps are identified in contractor meetings. All issues may not be fully resolved until the Planet system has been updated to include all assets and PPMs and the portal is operational and everyone is using. Even at this stage there will still be some residual risk. H&S is an agenda item at the Property and Assets team meeting.	14/01/2022	51 to 75	Amber		Amber
DEGNS	Facilities Management	We fully support the product review being undertaken of this area by Corporate Procurement and recommend this should include any issues arising from: - •Lessons learnt from the contract management / provider experience •any developing or emerging service issues arising from contractor performance and/or business transformation improvement	21/22	28/07/21	Mark Atree, Engineering Services Manager Glyn Bethell, Corporate Facilities Manager	Addressing outstanding work via the production of weekly job reports from Planet works reordering system and regular meetings with contractors at which customer fulfillment and Property Services attend. Working with Procurement Officer Steve York to forward for all Plan contracts. Working towards contractors using Planet Portal so that work detail and progress are current. The project to re-launch Planet with cleansed data, PPM schedules and a suite of suitable reports is on going and the first phase is due to go live during Feb22	01/11/21	51 to 75	Amber		Amber
DEGNS	Facilities Management	The placement of contracts, existence and type of contract agreements held should be confirmed by Property Services and Facilities Management to demonstrate compliance with the Public Contract Regulations	21/22	28/07/21	Mark Atree, Engineering Services Manager Glyn Bethell, Corporate Facilities Manager	We are working closely with Procurement Officer Steve York and updating the contracts register database regularly along with contract to forward planning. All contracts held are available for scrutiny. Lack of human resource has been for a number of years and continues to be a significant issue. This should be addressed in the proposed re-structure but until then, progress is and will continue to be slow.	01/11/21	51 to 75	Amber		Amber
DACHS	Contract Management	The contract management framework should be reviewed, re-formularised and approved on an annual basis to ensure this remains fit for purpose for ensuring compliance with Contract Procedure Rules. The purpose of this is to embed continual improvement to manage the contract or supplier delivery risk throughout the commissioning and contract lifecycles. This should include: - •A contract management framework and Commissioning Strategy to demonstrate how the Council will manage the supply and demand risk, the quality care risk and what the role of contract management should be within adult social care.	21/22	09/09/21	Lara Fromings - Head of Commissioning	A task and finish group has been convened to refresh the Contract Management Framework. This has been delayed due to other work pressures, but will be completed in the first quarter of 22/23. Over the coming financial year, contract management meetings are scheduled with all block contracted providers to support good commercial delivery throughout the lifecycle of the contract. This will be on a risk based approach, with greater resource focused on higher value, business critical contracts.	28/03/22	26 to 50	Amber		
DACHS	Contract Management	Contract management procedures, workflow processes, resources An integrated contract register, and workflow/document management system should be considered to account for all contracts. This will help provide more effective, efficient, and secure contract management and monitoring platforms for monitoring all ASC contract and supplier provisions. As a minimum, reconciliation controls against Mosaic and Fusion should be established to ensure the completeness of provider records held on the contract register, especially where the term of the provision is £5k or more.	21/22	09/09/21	Lara Fromings - Head of Commissioning	See response to 202 20/21. The Task and Finish Group will ensure that all spot purchased contracts are included on the Intend Contract Register and contractual information verified on Fusion.	28/03/22	26 to 50	Amber		
DACHS	Contract Management	Internal Audit fully support the ASC review to confirm the completeness of all contract documentation, but we recommend this is completed against the core care records on Mosaic as the contract registers are incomplete. This review could be used as the basis for confirming compliance with Public Contract Regulations.	21/22	09/09/21	Lara Fromings - Head of Commissioning	Commissioned contracts are reflected on the Intend Contract Register. The Task and Finish Group will ensure that all spot purchased contracts are included on the Intend Contract Register.	28/03/22	26 to 50	amber		
DACHS	Contract Management	The existing monitoring and reporting controls should be developed to provide timely and effective assurance to senior management on the status of: - •Strategic commissioning risk, •Contractual and service delivery risk of providers, •Compliance within ASC and with providers, •The completion of contractual documentations.	21/22	09/09/21	Lara Fromings - Head of Commissioning	Work on monitoring and controls has been prioritised in the Team to ensure robust oversight. It has been agreed that a DACHS Commissioning Board will provide the Governance for contracts and will have corporate representation. The first meeting will be held on 6th April 2022.	28/03/22	26 to 50	Amber		

DEGNS	Emergency Active Travel Grant	Transport should produce a register of all expected grant funding for the financial year together with their appropriate grant determination notices, letters and guidance of usage, so that the necessary accounting and auditing resource and scheduling arrangements can be put into place to meet the required deadlines. This will help: - •Mitigate repayment or missed claim risks which could seriously impact the council's financing. •Reaffirm cash receipting, cash flow and budgetary expectations and plans.	21/22	08/11/21	Chris Maddocks Strategic Planning Transport Manager Steve MacDonald Strategic Business Partner DEGNS	Sharepoint site for Grant Register has been setup - Transport and Finance are collating all of the relevant information and uploading to the site.	22 March 2022	Complete	Green		
DEGNS	Emergency Active Travel Grant	Checks need to be put into place to ensure grant income is received and posted to the correct Fusion further analysis code to ensure the grant is specifically accounted for. This is particularly important where the accounting involves identifying and differentiating between: - •Capital and revenue grants •Ring-fenced grants •Repayment of unspent / unallocated grants	21/22	08/11/21	Chris Maddocks Strategic Planning Transport Manager Steve MacDonald Strategic Business Partner DEGNS	Monitored through regular budget monitoring between Transport and Finance	22 March 2022	Complete	Green		
DEGNS	Emergency Active Travel Grant	Evidence to confirm the receipt of the funds for the emergency active travel grant is required.	21/22	08/11/21	Chris Maddocks Strategic Planning Transport Manager Sam Shean Streetcare Services Manager Steve MacDonald Strategic Business Partner DEGNS	Monitored through regular budget monitoring between Transport and Finance	22 March 2022	Complete	Green		
RES	Housing Benefit	The reconciliation of Advantage to OHMS should record the following information: a)The name of the officer that has prepared the reconciliation b)The name of the officer that reviewed / approved the reconciliation c)The date on which the reconciliation was prepared d)The date on which the reconciliation was reviewed / approved	21/22	16/11/21	Samantha Wills Revenues & Benefits Manager	This has now been implemented.		Complete	Green		
DEGNS	Staff vehicle documentation (grey fleet)	The existing draft grey fleet policy needs to be formally and appropriately approved, launched and then made widely available across the Council. It also needs to be included within the new starters' induction process. Prior to approval, the revised policy needs to be reviewed to ensure it still meets all necessary legislation/regulation etc.	21/22	18/11/21	Teresa Kaine HR Services Manager	The policy has now been reviewed and updated and all necessary legislation/regulatory requirements have been met. The policy has been agreed by the TUs and Personnel Committee in March 2022. The policy needs to be formally signed by the TUs and then it will be launched and made widely available across the Council.	28 March 2022	51 to 75	Amber		
DEGNS	Staff vehicle documentation (grey fleet)	Once agreed and launched, the policy will need to be implemented to ensure that checks are conducted consistently and on a minimum of an annual basis. Original/copies of documentation will not now need to be kept. Once the new grey fleet policy is in place, details of all checks should be recorded on iTrent with a monthly sharing of data between Fleet (Fleetwave) and HR (iTrent) to ensure consistency. There needs to be a thorough review of the data held on iTrent in relation to grey fleet/RBC drivers to ensure data is up to date, not duplicated and that drivers are correctly designated (grey fleet/RBC).	21/22	18/11/21	Teresa Kaine HR Services Manager Ben Morgan HR Data Systems Officer / Resourcing Manager Ben Morgan HR Data Systems Officer / Resourcing Manager	Once the policy is agreed and launched, managers will need to refer to the policy to make sure they understand their responsibilities and ensure that checks are conducted consistently and on an annual basis as a minimum. Original/copies of documentation will not now need to be kept. A process is now in place to upload, share and cross reference data between Fleetwave and iTrent to ensure consistency and as part of this a data clean exercise has been undertaken to ensure accuracy.	28 March 2022	51 to 75	Amber		
DEGNS	Staff vehicle documentation (grey fleet)	Ideally automatic reminders should be sent by the system to managers when checks are due, if appropriate, or alternatively a report produced, identifying checks shortly due, which can then be bulk checked.	21/22	18/11/21	Ben Morgan Resourcing Manager	Automatic reminders are in place and additional alert text has been added to employee profiles in the manager view - and reporting is available.	28 March 2022	Complete	Green		
DEGNS	Staff vehicle documentation (grey fleet)	Controls should ensure that it is not possible to make mileage claims without the appropriate up to date checks having first been in place. Where feasible, the iTrent system should not allow payments to be made without these checks being undertaken and recorded.	21/22	18/11/21	Teresa Kaine HR Services Manager	iTrent does not have the capability to automatically reject mileage claims where checks are not in place. Responsibility for ensuring claims are submitted correctly and appropriately sits with the line management who authorise the claim. Payroll will undertake expense claim spot checks on a 6 monthly basis and results will be shared at AD level to to highlight non-compliance.	28 March 2022	Complete	Green		

DEGNS	Staff vehicle documentation (grey fleet)	The roles and responsibilities of employees and managers in relation to grey fleet checks need to be clearly communicated and managers and staff educated as to what needs to be completed and when in relation to grey fleet checks. This could form part of the launch of the new policy. Consideration should also be given to adding a reminder to managers on iTrent when approving mileage claims that they have confirmed that appropriate document checks are in place for the staff member in question.	21/22	18/11/21	Teresa Kaine HR Services Manager Ben Morgan Resourcing Manager	Online guides are available for both employee and managers, which will be promoted upon policy launch and highlighted as a permanent item in Itrent company news, on both the employee and manager portal. Information has been added to all email alerts reminding them that an up to date drivers check must be recorded in iTrent for them to approve the claim.	28 March 2022	51 to 75	Amber		
DEGNS	Staff vehicle documentation (grey fleet)	There needs to be monitoring and reporting of compliance, as appropriate, once the policy has been formally agreed and implemented, with particular consideration given to having a regular report provided to senior management on grey fleet and compliance and feedback to managers on key issues also included. Reporting capability needs to be clarified, with reports containing key information being produced in a timely and accurate manner and necessary action taken to address issues identified, including non-compliance.	21/22	18/11/21	Teresa Kaine HR Services Manager Ben Morgan Resourcing Manager	Reporting capability is in place, work to define report content in progress and release is tied to policy launch.	28 March 2022	51 to 75	Amber		
DEGNS	Staff vehicle documentation (grey fleet)	Firmer action needs to be taken where checks have either not been undertaken or are not up to date and/or not appropriately recorded, making it clear to staff and managers alike that expenses cannot be paid without these being in place.	21/22	18/11/21	Teresa Kaine HR Services Manager	This is tied to the policy launch and communication which will include manager responsibilities and potential consequences	28 March 2022	51 to 75	Amber		
DEGNS	Housing Allocation Scheme	Policies and procedures should be subject to regular review and update as appropriate. This will also help ensure consistency, for example when qualification/eligibility should be checked and ensure they reflect current legislation/guidance (for example in relation to immigration status post Brexit). The Statements of Practice and Medical Matrix would also benefit from review and updating as appropriate.	21/22	29/11/21	Bryony Hall Housing Needs Manager Sarah Hennessy Assistant Housing Needs Manager	New Allocations Scheme has been agreed by members and part due to be implemented wef 4 April 2022. This includes new eligibility criteria as a result of the recent changes to EEA nationals. The scheme is subject to updates as and when new guidance is implemented by Government. As part of the review of the scheme the medical matrix and all of processes have been reviewed and updated to reflect the changes in practice.	22/3/2022	Complete	Green		
DEGNS	Housing Allocation Scheme	It should be ensured that Allocations Officers declare any potential interest in relation to Housing applications, not just in relation to Ohms. Where officers have a connection to an applicant, it is recommended that they declare that conflict or potential conflict of interest to their manager prior to commencing work on the application.	21/22	29/11/21	Sarah Hennessy Assistant Housing Needs Manager	There is now monitoring of officers in relation to declaring their interest in applicants joining the Housing Register, there is process in place for declaring this and this is being closely monitored by Managers	22/3/2022	Complete	Green		
DEGNS	Housing Allocation Scheme	All necessary checks should be carried out and clearly documented in all cases to evidence why applications are being accepted/rejected/banding decisions made etc and ensure that a consistent approach is being taken. Consideration should also be given to where information should be recorded to avoid unnecessary duplication but also to ensure a complete record of decision processes is held. Instances where banding appears to have been automatically amended as a result of changes (such as to household composition) need to be identified and reviewed.	21/22	29/11/21	Gemma Northway Voids & Lettings Team Manager Sarah Hennessy Assistant Housing Needs Manager	This situation has been discussed in length with the team to ensure that there is a consistent approach among the officers. The process has been updated and the team have been trained to ensure they understand the processes clearly. Currently the team work with 3 different systems. It is in the process where information should be stored.	22/3/2022	Complete	Green		
DEGNS	Housing Allocation Scheme	Housing Needs should ensure that there are clear audit trails for the shortlisting and viewings/offers processes. Shortlists should be closed down correctly and in a timely manner on Locata after shortlisting is completed to provide an accurate audit trail, evidence of banding documented/retained and a copy of the short list (with any relevant annotations) retained as part of the audit trail. There should also be clear evidence of successful applicants being invited to attended property viewings and an audit trail that shows when properties were viewed and offers made and accepted.	21/22	29/11/21	Gemma Northway Voids & Lettings Team Manager	Following further investigation on this point, management have spoken to the Officers to ensure that they are aware of the impact of closing the shortlists in a timely manner, however we are reliant on information being shared by our Registered Provider partners to ensure this is completed fully. Processes have been updated to reflect this point to ensure that there is a clear audit trail. Some of this concern is a result of our current system which we are unable to modify. A new system is due to be implemented in October 2022 and this point has been carefully considered to ensure it is not a problem replicated in the new system.	22/3/2022	51 to 75	Amber		
DACHS	Adult Provider Payments	There needs to be a full set of documented processes that address all control weaknesses which are reviewed by internal audit to determine their adequacy. This needs to include a clear, documented process for applying all agreed inflationary increases to providers in the future. Also clearly documented roles and responsibilities need to be included, as well as what information should be provided and appropriate checks/validations to ensure that the information is complete and accurate. Details should also include how inflationary increases are carried out and that there is suitable review/authorisation of key processes.	21/22	13/01/22	Darren Carter Director of Finance Melissa Wise Deputy Director for Adult Social Care	A task and finish group led by corporate Project management support has now designed a new inflationary uplift process alongside a suite of documentation clarifying roles and responsibilities and the associated operating procedure. This includes independent checks at key stages of the process to ensure there are no errors. In terms of levels of authorisation additional guidance has been issued to DACHS staff to reinforce the Financial Controls in place and staffs requirement to adhere to them.	28 March 2022	76 or more	Green		

DACHS	Adult Provider Payments	Information provided to request uplifts to be actioned needs to be accurate and comprehensive, clearly detailing all relevant information. It needs to clearly detail the provider(s) and service users to whom the uplift should be applied, the date from which the uplift is to be applied (and end date if relevant), the current rate, the uplifted rate and the percentage increase. There also needs to be clearly documented evidence that any uplift has been appropriately approved (for example by DMT) and that the information provided has been reviewed by a second Officer to confirm accuracy. Lastly, evidence of the request to action uplifts and appropriate authorisation needs to be retained in a central location/on the relevant service users' record(s).	21/22	13/01/22	Lara Fromings - Head of Commissioning Darren Carter Director of Finance Melissa Wise Deputy Director of Adult Social Care	See 221 20/21	28th March 2022	76 or more	Green		
DACHS	Adult Provider Payments	Linked to clarification of roles and responsibilities in the uplift process, Officers also need to ensure that their knowledge of organisational structure is up to date and that queries/requests for action are addressed to the correct Officers. Legacy AP email inboxes need to be closed/made inactive and automatic messages added to them signposting to the relevant up to date/central inbox to ensure a (timely) response to queries	21/22	13/01/22	Darren Carter Director of Finance Melissa Wise Deputy Director of Adult Social Care	See 221 20/21 The revised uplift process will include clarification of the roles/Officers to escalate too should there be queries. All Legacy AP email inboxes have been closed with an automated message being generated.	28th March 2022	76 or more	Green		
DACHS	Adult Provider Payments	A review should be made of the instance listed in 4.1.19 and then a wider review of all service users listed on Mosaic to ensure that current service provisions are at the correct rate.	21/22	13/01/22	Lara Fromings - Head of Commissioning	A review of agreed inflationary uplifts for last financial year for this Provider has been completed. All provisions are at the correct rate.	28th March 2022	Complete	Green		
DACHS	Adult Provider Payments	There needs to be a full review to determine whether the correct inflationary uplifts have been applied to current service provisions. This also needs to include review of client contributions to determine whether these have been impacted where rates have been incorrectly amended	21/22	13/01/22	Lara Fromings - Head of Commissioning	A sample audit of 100 service user records (representing 43% of service user record payments of those in residential/nursing care) was undertaken to date, across all service provision types and a range of Providers, to determine the accuracy of inflationary uplifts. This audit includes associated service user contributions. This highlighted a small number of errors (not rate related) therefore a full review of all Care Home placements is now underway to ensure accuracy. A robust process is in place to ensure application of inflationary uplifts for people who fund their own care (client contributions) where we make arrangements on their behalf.	28th March 2022	51 to 75	Amber		
DACHS	Adult Provider Payments	Communications with providers need to be clearer and detail all relevant information such as clarifying the need for continued invoicing of services delivered during the period of payment on plan.	21/22	13/01/22	Melissa Wise Deputy Director of Adult Social Care	Payments in advance to Providers have now ceased. However, this will be addressed as part of the communications improvements outlined in the Provider Payments report.	28th March 2022	Complete	Green		
DACHS	Adult Provider Payments	Providers should be contacted in all cases where a balance remains on the prepayments, details of the overpayment provided, and a clear agreement reached as to how any overpayment will be recovered. This should be clearly documented.	21/22	13/01/22	Claire Gavagan DACHS Strategic Business Partner Neil Sinclair Interim DACHS Strategic Business Partner	Linked to 216 20/21 & 218 20/21 Ongoing recovery work is underway, with targeted resources to ensure this is resolved. Any prepayment remaining balances are being offset against current invoices where agreements have been reached with Providers. Agreements are in place for a number of Providers where the balance is being reduced each month. For all other Providers contact has been made with each Provider and agreements to recover the balance of any prepayment are being established, expected to be complete by first week in April 2022. Balances will be cleared for each Provider based on their ability to pay. For some this will be over three months (preferred option) and for others we have a request to recover the balance over 12 months. Work is ongoing to ensure engagement is maintained with all Providers.	28 March 2022	51 to 75	Amber		
DACHS	Adult Provider Payments	Correct invoices should be attached in all cases to the relevant transactions in Oracle Fusion as supporting evidence.	21/22	13/01/22	Andy Jehan Exchequer Manager	All invoices should be attached to the Fusion entry to enable the invoice to be viewed. AP staff to ensure that all invoices are attached promptly once the invoices have been interfaced from Mosaic to Fusion.	01 March 2022	51 to 75	Amber		
DACHS	Adult Provider Payments	There should be consistent and appropriate treatment of offsetting provider invoices against prepayments including coding to the appropriate accounts.	21/22	13/01/22	Claire Gavagan DACHS Strategic Business Partner Neil Sinclair Interim DACHS Strategic Business Partner	Linked to 216 20/21 & 218 20/21 Ongoing recovery work is underway, with targeted resources to ensure this is resolved. Any prepayment remaining balances are being offset against current invoices where agreements have been reached with Providers. Agreements are in place for a number of Providers where the balance is being reduced each month. For all other Providers contact has been made with each Provider and agreements to recover the balance of any prepayment are being established, expected to be complete by first week in April 2022. Balances will be cleared for each Provider based on their ability to pay. For some this will be over three months (preferred option) and for others we have a request to recover the balance over 12 months. Work is ongoing to ensure engagement is maintained with all Providers.	28 March 2022	51 to 75	Amber		

DACHS	Adult Provider Payments	The communication / notification link between PBST and AP needs to be restored to include regular sharing of details of mismatched and rejected invoices. Wider issues identified during the review of on hold and rejected invoices also need to be addressed. Reestablishment of link between AP and PBST will help with some of these but issues such as suspension/unsuspension of care packages, timely setting up of services and actioning of hospital discharges on Mosaic need to be addressed as part of wider data quality/training issues. In addition, the backlog of invoices on hold/rejected/awaiting processing needs to be addressed, which	21/22	13/01/22	Andy Jehan Exchequer Manager Steve Saunders Principal Personal Budget Officer Lara Fromings Head of Commissioning	Shared invoice queries spreadsheet established on Sharepoint, giving both PBST & AP team members access to a live list of queries and their status. Monthly meetings in place for both teams to discuss progress and challenges. Backlog of rejected invoices will all have been reviewed by 1st April 2022	28 March 2022	76 or more	Green		
DACHS	Adult Provider Payments	Automatic, system-generated remittance advice slips need to be reinstated for all payments to providers to ensure clarity around payments made.	21/22	13/01/22	Darren Carter Director of Finance Claire Gavagan Strategic Business Partner	A technical solution to the generation and emailing of remittance advices to Providers is in development.	28 March 2022	25 or less	Red		
DACHS	Adult Provider Payments	The ASC Scheme of Delegation needs to be formally updated, documented, approved and made available to those who require it and followed.	21/22	13/01/22	Darren Carter Director of Finance Seona Douglas Executive Director for Health & Social Care Joanne Lappin	As an interim measure communication has been circulated to all Officers clarifying the Financial Controls in Adult Social Care and expectation around authorisations. A revised Scheme of Delegation for DACHS has been prepared for discussion with wider stakeholders and alignment with the Council's Constitution.	28 March 2022	51 to 75	Amber		
DACHS	Adult Provider Payments	An appropriate performance framework needs to be put in place to assist with identifying quality issues. This needs to define what good performance is and what performance should be measured against.	21/22	13/01/22	Joanne Lappin Assistant Director, Safeguarding, Quality, Performance & Practice	Work to strengthen the existing Performance Framework is underway to clarify expected standards and timeframes	28 March 2022	76 or more	Green		
DACHS	Adult Provider Payments	Managers need to ensure that information on weekly dashboards (for example in relation to open APTs and reviews) is reviewed and actioned as appropriate by / with team workers.	21/22	13/01/22	Joanne Lappin Assistant Director Operations and Safeguarding, Quality, Performance and Practice	A weekly ASC Performance Report will continue to be sent to all Managers in ASC for review and action as appropriate. Performance against expected standards will be monitored at each Monthly Performance Board.	28 March 2022	76 or more	Green		
DACHS	Adult Provider Payments	There needs to be regular review/monitoring and reporting of data quality, for example of APTs completed within a required timeframe, care packages input/amended/closed on Mosaic in a timely manner and appropriate action taken for any issues identified, to ensure only relevant/appropriate information is being recorded on service users' records.	21/22	13/01/22	Joanne Lappin Assistant Director of Safeguarding Quality Performance and Practice	Weekly data is provided to Operational Managers to enable them to review data quality and ensure management oversight. The Performance Board will be responsible for a monthly audit of data quality to ensure consistency of reviewing and monitoring.	28 March 2022	76 or more	Green		
DACHS	Adult Provider Payments	The Performance Board needs to have clear Terms of Reference which define its role, including in relation to overseeing data quality, and attendees, as well as a cycle of agenda items. A clear record of discussions and decisions made also needs to be kept.	21/22	13/01/22	Sunny Mehmi Assistant Director for Operations	Terms of Reference and revised Governance processes have been implemented at the DACHS Performance Board. These were ratified and endorsed in January 2022.	28 March 2022	Complete	Green		
DACHS	Adult Provider Payments	APTs need to be completed in a timely manner, the service input onto Mosaic and a PO raised to ensure services and financial commitments are accurately reflected. There needs to be appropriate review of decisions approved at ERRG to ensure timely actioning of agreed services and input onto Mosaic.	21/22	13/01/22	Melissa Wise Deputy Director for Adult Social Care Joanne Lappin Assistant Director of Safeguarding Quality Performance and Practice	A review of all processes that result in purchasing services is underway across DACHS to ensure a) expectation of staff are clear, b) roles and responsibilities are clarified, c) opportunities to improve the systems are taken. Staff are engaged fully in this process which will also result in a standard operating procedure.	28 March 2022	51 to 75	Amber		
DACHS	Adult Provider Payments	Reasonableness checks should be carried out by Commissioning when unusual payments are identified to determine and ensure whether the proposed payment amounts are within likely amounts to be paid. Amendments made to Mosaic which do not have an agreed workflow process (such as inflationary uplifts) need then to have additional independent checks in place/exception reporting to ensure that amendments made are appropriate.	21/22	13/01/22	Lara Fromings - Head of Commissioning	See 221 20/21 & 223 20/21 A new process has been devised and implemented to support the actioning of inflationary uplifts from the point that they are authorised by DMT.	28th March 2022	76 or more	Green		

DACHS	Adult Provider Payments	New starters need to be given appropriate training and provided with relevant policies and procedures for work on Mosaic and the need to follow these enforced. Consideration also needs to be given as to how working practices can be adopted to ensure adequate support for the workers when working remotely.	21/22	13/01/22	Sunny Mehmi Assistant Director of Operations Social Care Systems Manager	The training for New Starters on MOSAIC is being reviewed to ensure it is fit for purpose and covers all key areas. A balance of class room versus virtual training is being considered to maximise opportunities to test and reinforce learning. This will be supplemented by the standard operating procedures that will be produced and passed to staff on the back of process reviews as referenced in earlier action responses.	28 March 2022	51 to 75	Amber		
DACHS	Adult Provider Payments	The reliability of access to and accuracy of information on Mosaic needs to be improved. Access to service users' records and relevant reports should be as and when needed to those who require it, and importantly the information provided should be both accurate and up to date. The service should be developing reports to provide an overview of key information in relation to data quality.	21/22	13/01/22	Sunny Mehmi Assistant Director of Operations Social Care Systems Manager	Mosaic access is largely permissions based according to the job role that the user has. This has been reviewed to ensure it is fit for purpose. Reports are currently generated manually on a daily basis however, work is underway to automate this.	28 March 2022	51 to 75	Amber		
DACHS	Late Payment of Voluntary Sector Grants	There needs to be a clear communication pathway to prevent enquiries about non-payment of invoices being escalated in the first instance to Director level without the teams involved being aware of it. It is suggested that all enquiries should in the first instance be dealt with through Adult Social Care Commissioning. To ensure that issues are identified it is suggested that the AP team ensure that any issues with invoices being rejected are notified to the Commissioning Team when they occur. This process needs to be documented.	21/22	17/01/22	Melissa Wise Deputy Director of Social Care Darren Carter Director of Finance	An interim process has been established however this requires a further meeting to finalise and agree roles and responsibilities of each team.	28 March 2022	51 to 75	Amber		
DACHS	Late Payment of Voluntary Sector Grants	There needs to be prompt communication between the AP and Adult Commissioning Teams to ensure that anything that impacts the ability to effect prompt payment is highlighted and communicated to organisations awaiting payment. This process should be documented and clearly understood by both teams.	21/22	17/01/22	Melissa Wise Deputy Director of Social Care Darren Carter Director of Finance	There a monthly meeting (referenced in a previous update) that includes all relevant teams which discusses a) specific provider issues, b) team pressures, c) areas to escalate, d) comms to providers. This will be documented as part of the action above.	28 March 2022	76 or more	Green		
DEGNS	Climate Change Strategy	It would be useful if the Corporate (Carbon) Plan listed the Council's delivery actions is detailed in the strategy. We advise the plan: - a)Be laid out and references in the same format as the Strategy. b)Confirms the directorates and services responsible and provides brief details of their actions from their service plans to achieve this. c)Reaffirms details of the delivery contribution i.e. emission reduction, adaptation, or both.	21/22	17/02/22	Ben Burfoot Sustainability Manager Kirstin Coley Energy Management Officer	Discussed and agreed at Climate Programme Board on 8 March 2022 - work underway with target completion date of Q2 2022.	28/03/2022	25 or less	Red		
DEGNS	Climate Change Strategy	A Corporate Adaptation Plan is required, which we understand will require an organisational-wide exercise, and that services will need to identify potential impacts on communities, services and service users, and appropriate adaptive responses, with help and advice from appropriate internal and external experts. This should confirm whether these actions relate to corporate infrastructure for delivering services and those for managing the consequences i.e. this might include business continuity, resilience etc.	21/22	17/02/22	Peter Moore Head of Climate Strategy	Discussed and agreed at Climate Programme Board 8 March 2022, using approach set out in Local Partnerships adaptation toolkit for local authorities. Substantial piece of work - target completion date Q3-4 2022.	28/03/2022	25 or less	Red		
DEGNS	Climate Change Strategy	A separate provision, or sub-category could be created on the Strategic Risk Register for monitoring adaptation to climate change.	21/22	17/02/22	Peter Moore Head of Climate Strategy	Discussed at Climate Programme Board on 8 March 2022 - CMT decision, PM to raise in next quarterly report to CMT (April 2022).	28/03/2022	25 or less	Red		
DEGNS	Climate Change Strategy	To develop a more systematic approach to delivering the Council's climate change commitments: (i)The ownership of individual RBC actions within the Climate Strategy should be clarified at service/officer level (ii)RBC commitments within the Climate Strategy should be reflected within Service Plans at both the strategic level and in terms of specific actions (iii)In addition to integrating relevant Climate Strategy commitments, in the process of refreshing Service Plans annually, services should be identifying, with the support of the Climate Change & Sustainability Team, additional actions which may be required to contribute to the Council's corporate emissions reduction and adaptation strategies, and giving these an appropriate level of priority (iv)Services may need additional training to become more 'climate literate' and a training package should be developed to support this (v)Adapt the Service Plans to ensure there is a golden thread to demonstrating how services will discharge their climate change responsibilities.	21/22	17/02/22	Peter Moore Head of Climate Strategy Relevant ADs All ADs/supported by Peter Moore All ADs/supported by Peter Moore/Ben Burfoot Peter Moore All ADs/supported by Peter Moore	Discussed and agreed at Climate Programme Board on 8 March 2022. Points (i) underway (target completion date Q2 2022); points (ii, iii, v) PM circulated a guidance note for ADs on embedding climate action in Service Plans in Feb 2022 which signposted to Climate Emergency Strategy actions and PM/BB have attended Service Plan meetings with each Service to initiate discussion, but fully embedding climate action will be an iterative process over this and the next Service Plan cycle; point (iv) training package in preparation - discussed potential integration in core training programme with HR&OD team 28/03/2022 (target completion date Q3 2022).	28/03/2022	25 or less	Red		

BFFC and RBC joint audit	Intercompany accounting	The Director of Finance (RBC) should ensure the agreed Governance documents (policies) are enhanced to include, but not be limited to: •Outlining the high-level expectations of intercompany accounting •Treatment of VAT •Debtors •Creditors Payment for services provided outside of those in the contract •Apportionment Best practice requires a common standard across all entities.	21/22	14/03/22	Stuart Donnelly Financial Strategy and Planning Manager RBC Steve Davies Strategic Finance Business Partner BFFC	The inter-company guidance /policy set up by RBC will be developed to incorporate: •Outlining the high-level expectations of intercompany accounting •Treatment of VAT •Debtors •Creditors •Apportionment •Payment for services provided outside of those in the contract This will ensure best practice and a common understanding is clearly understood across RBC and BFFC. Once completed to be formally signed off by the Director of Finance (RBC) and the Interim Director of Finance, BFFC.	27th March 2022	25 or less	Red		
BFFC and RBC joint audit	Intercompany accounting	The Director of Finance (RBC) and Executive Director of Finance and Resources (BFFC) need to provide a briefing on the Service Contract, to raise awareness and guidance to those Business Partners and accounting staff with inter-company accounting responsibilities, on what is required of them to comply with the conditions of the contract. Allocation of responsibilities should be highlighted across both entities. Furthermore, there should be some consideration in providing this briefing as a joint briefing across both entities to promote a collaborative, supportive, and professional working relationship with a single aim.	21/22	14/03/22	Darren Carter Director of Finance, RBC & Interim Director of Finance, BFFC	Following recent senior manager appointment in BFFC, these processes will be refreshed over Q1 22/23 in line with the Finance Improvement Programme	29 March 2022	25 or less	Red		
BFFC and RBC joint audit	Intercompany accounting	The (RBC) Director of Finance in collaboration with (BFFC) Executive Director of Finance and Resources should develop agreed and documented systems, procedures, and processes to further improve and manage intercompany accounting and transactions. They should include, but not be limited to: •Being able to easily identify transactions across a common chart of accounts •To match transactions, from both sides •Identify (tag) those for elimination from financial reporting to prevent double accounting •Automate processes where possible •The use of recurring invoices/instalment payments for contract / SLA payments •Billing cut off period •Electronic approval process (Office 365) •Centralised repository (SharePoint) for intercompany financial purposes accessible by both entities and managed by permission rules •Grant funding monitoring (at both entities) •Regular reconciliations of expected income streams •Appropriate lines of communication with documented terms of reference and purpose	21/22	14/03/22	Stuart Donnelly Financial Strategy and Planning Manager RBC Steve Davies Strategic Finance Business Partner BFFC	The (RBC) Director of Finance in collaboration with (BFFC) Executive Director of Finance and Resources will develop agreed and documented systems, procedures and processes. During the Advance systems implementation the following will be implemented: •Being able to easily identify transactions across a common chart of accounts •To match transactions, from both sides •Identify (tag) those for elimination from financial reporting to prevent double accounting •Automate processes where possible •The use of recurring invoices/instalment payments for contract / SLA payments •Billing cut off period •Electronic approval process (Office 365) •Centralised repository (SharePoint) for intercompany financial purposes accessible by both entities and managed by permission rules •Grant funding monitoring (at both entities) •Regular reconciliations of expected income streams •Appropriate lines of communication with documented terms of reference and purpose	27th March 2022	25 or less	Red		
BFFC and RBC joint audit	Intercompany accounting	The finance structure for intercompany accounting and day to day activities should be considered, documented, authorised and agreed and shared, and aligned with strategy and policies, that also promote professional and cooperative ways of working. Roles and responsibilities need to be agreed, documented, and imparted to all relevant personnel. Some consideration should also be given to: •The adoption of a single finance team for intercompany accounting actions supported by entity specific finance teams for the day to day financial tasks. •Shared repository for key data with appropriate permissions •Electronic authorisation process	21/22	14/03/22	Stuart Donnelly Financial Strategy and Planning Manager RBC Steve Davies Strategic Finance Business Partner BFFC	Currently there are named officers from RBC and BFFC who have clarity on their roles and responsibilities with appropriate permissions and electronic authorisation. The policy / guidance and the Advance systems implementation will further clarify the roles and responsibilities. The adoption of a single finance team for intercompany accounting actions supported by entity specific finance teams for the day to day financial tasks is not appropriate within the current arrangements.	27th March 2022	25 or less	Red		
BFFC and RBC joint audit	Intercompany accounting	The Director of Finance (RBC) and the Executive Director of Finance and Resources (BFFC) should remind staff to comply with timescales detailed in the agreed procedures and ensure there are controls in place that will highlight if / when there is non-conformance. Consideration should be given to including intercompany- tasks and responsibilities within the annual performance review goals / targets for relevant staff.	21/22	14/03/22	Stuart Donnelly Financial Strategy and Planning Manager RBC Steve Davies Strategic Finance Business Partner BFFC	This will be re-iterated during the communication to staff and reinforced in the guidance / policy guidance.	27th March 2022	25 or less	Red		

BFFC and RBC joint audit	Intercompany accounting	The Director of Finance (RBC) and the Executive Director of Finance and Resources (BFFC) need to establish co-ordinated monthly reconciliations, which should be compared for accuracy. Any anomalies should be investigated, agreed and adjustments made in a timely fashion. Responsibility for completing reconciliations should be allocated to an appropriate individual and include authorisation for any necessary adjustments.	21/22	14/03/22	Stuart Donnelly Financial Strategy and Planning Manager RBC Steve Davies Strategic Finance Business Partner BFFC	Initially it is proposed to do quarterly reconciliations and to be reviewed at a later date.	27th March 2022	25 or less	Red		
								25 or less		15	14.9%
								26-50		13	12.9%
								51-75		30	29.7%
								76+		21	20.8%
								Complete		22	21.8%
								Total		101	