

Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Previous report status
203 20/21	DoR	Bank & Cash Reconciliations	Procedure notes for the completion of reconciliations should be updated and reflect the current process.	2	11/09/2020	20/21	16/06/2020	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 being progressed on a priority basis, with the team currently working on Cash in Transit processes	14 September 2022	51 to 75	Amber	Amber
105 20/21	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.	2	31/01/2021	20/21	11/08/2020	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 have been hired to fulfill this task. Aimed go live of Jan 23.  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.	09 September 2022	26 to 50	Amber	Amber
114 20/21	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.	1	complete	20/21	15/07/2020	Mark Sanders Chief Accountant  Andy Jehan Exchequer Manager  Henry Swan AD Procurement & Contracts  Stuart Donnelly Financial Planning & Strategy Manager	CHAPS / Swiftpay are no longer used to make inter company payments (MS/AJ)  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 will be planned for Q3 FY22/23 through the Strategic Finance Business Partner support for the contract (Stephen MacDonald).	14 September 2022	76 or more	Green	Green
138 20/21	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.	2	31/12/2021	20/21	02/12/2020	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) licensing and are looking to complete by the end of the year 2022. Officers have now revised conditions and are finalising sign off. HC Conditions have been consulted on and are being revised taking into account reps from HC trade. Committee date to be arranged. Work on PH (INCLUDES School Transport) will be consulted on thereafter. Revised date is Dec 22	15/09/2022	76 or more	Green	Green
139 20/21	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.	2	31/03/2021	20/21	02/12/2020	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.11/01/22Unfortunately 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. 22/03/22 119 self assessment forms have been sent out at we have received 43 responses but these have not as yet been verified to determine if complete. 119 self assessment forms have been sent out and 43 have been returned. The forms have not as yet been reviewed to determine if they have been completed correctly due to staff issues. The forms will be reviewed and processed so to understand if the process has been a success or not and what the next steps are. Either to push the forms out wider to all premises or not. Officers will also determine whether the process has encourage the submission of change of DPS applications/ other applications due to change being made improving compliance.	15/09/22	76 or more	Green	Green
140 20/21	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.	2	31/03/2021	20/21	07/12/2020	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.	08 September 2022	51 to 75	Amber	Amber
141 20/21	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.	1	31/03/2021	20/21	07/12/2020	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.	08 September 2022	76 or more	Green	Green

Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Previous report status
150 20/21	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.	2	31/03/2021	20/21	09/12/2020	Andy Jehan Exchequer Manager	A six monthly review will take place in September and April to review card usage. A monthly review takes place to ensure that all cards are used correctly and returns are received on-time.	14 September 2022	51 to 75	Amber	Amber
154 20/21	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 ascertaining 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.	2	31/03/2021	20/21	09/12/2020	Henry Swan (AD of Procurement & Contracts)	We are carrying out an internal spend analysis which will address understanding our spend including card spend so we can set up more contracts and moving forward catalogues to target lower level spend, we will work with finance to look at improving reporting and controls	08 September 2022	26 to 50	Amber	Amber
158 20/21	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.  The policy then needs to be formally approved, made available to all staff and included as part of induction for new starters, with regular reviews conducted to ensure compliance.  The policy also needs to be fully supported by senior management, with regular updates on progress against the policy provided to them.  Where responsibility is delegated to teams and services, there needs to be appropriate local policies/guidelines in place.	1	31/03/2021	20/21	15/01/2021	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. The Information Management Strategy and Action Plan has been signed off by Policy Committee. Next steps is to train the Information Asset Owners and recruit Information Champions across service areas to assist the IG Team with this work. Paper on this has been drafted by Nayana for CMT and is with MG for review. Paper to CMT presented. MG updated SLG on 9/9/22.	12 September 2022	26 to 50	Amber	Amber
159 20/21	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.  Consideration needs to be given to reviewing and rationalising records management risks at corporate and directorate level, distinguishing between strategic risks (reflected at corporate level) and operational risks (reflected at service/team level).	2	30/09/2021	20/21	15/01/2021	Michael Graham, Assistant Director of Legal and Democratic Services	Actions have been identified and are in hand. See comments above.	12 September 2022	26 to 50	Amber	Amber
160 20/21	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.	1	30/09/2021	20/21	15/01/2021	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.	12 September 2022	26 to 50	Amber	Amber
161 20/21	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.	2	30/06/2021	20/21	15/01/2021	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	12 September 2022	26 to 50	Amber	Amber
162 20/21	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.	2	30/06/2021	20/21	15/01/2021	Nayana George, Customer Relations & Information Governance Manager	Actions have been identified - as above	12 September 2022	26 to 50	Amber	Amber
164 20/21	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.	2	31/03/2021	20/21	11/02/2021	James Crosbie Assistant Director Paul Allcock Car Parks Manager	Procedure notes written for each reconciliation that set out in detail. • 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 are retained. 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	28/06/2022	76 or more	Green	Green
165 20/21	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.	2	31/03/2021	20/21	11/02/2021	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. Reconciliation to be moved to Share point in September 22 and a workflow process will be set up to send spreadsheet to Approvers for digital signatures	14/09/22	76 or more	Green	Green

Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Previous report status
175 20/21	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	06/04/2021	Zelda Wolfe Assistant Director of Housing	Service Charge Review programmed to be carried out in 22/23. 13/9/22 Review underway with progress being monitored at the Housing Project Board. Draft options paper to be completed by the end of Oct 22	12 September 2022	76 or more	Green	Green
178 20/21	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.	2	30/07/2021	21/22	09/04/2021	Henry Swan (AD of Procurement & Contracts)	Significant progress has been made in mapping new processes and we are updating intranet and about to start communicating changes.	08 September 2022	76 or more	Green	Amber
182 20/21	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.	2	30/06/2021	21/22	01/06/2021	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. In mitigation, the Final Accounts team has completed an Intercompany debtors/creditors analysis to support the 2019/20 and 2020/21 statement of accounts and this information will be beneficial to support the implementation of this recommendation	14 September 2022	26 to 50	Amber	Red
183 20/21	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.	2	30/06/2021	21/22	01/06/2021	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. The current provision of transactional working papers to support the 2020/21 Statement of Accounts and evidence provided for External Audit Scrutiny will be monitored and reviewed for learning points over Q3 2022 after which their implementation will enable this recommendation to be completed	14 September 2022	76 or more	Green	Green
184 20/21	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 impact the council's financing. •Reaffirm cash receipting, cash flow and budgetary expectations and plans.	2	01/09/2021	21/22	24/06/2021	Chris Maddocks Strategic Transport Manager  Alyson Few Business Partner DEGNS	Joint Sharepoint site for Transport and Finance officers has been established, grant register has been completed and all of the relevant documentation is being collated and uploaded to the Sharepoint site.	09 August 2022	76 or more	Green	Amber
185 20/21	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	2	01/09/2021	21/22	24/06/2021	Chris Maddocks Strategic Transport Manager  Alyson Few Business Partner DEGNS	This is an on-going process due to the number of external grants being received at present - Finance and Transport officers review this each month as part of the regular budget monitoring process.	09 August 2022	51 to 75	Amber	Amber
186 20/21	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.	2	30/04/2022	21/22	01/07/2021	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.  We have now developed a reported that allows actions from ERRG to be automatically records and chased.	08/09/2022	76 or more	Green	Green
187 20/21	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.	1	10/07/2021	21/22	01/07/2021	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. Any issues relating to delays are escalated to the DACHS Performance Board. 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. Further mitigation has been put in place with Business Support oversight where decisions made at the Eligibility Risk and Review group are followed through to ensure they are completed in a timely manner. This action will unlikely ever be fully closed as it is an ongoing task that will need monitoring.  The timeliness of APTs being completed sits as an Adult Social Care Operational Responsibility (see other recommendation 186 20/21) and is also being addressed.	15/09/22	76 or more	Green	Green
188 20/21	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.	2	31/07/2021	21/22	01/07/2021	Sunny Mehmi Locality Manager, Adult Care	There has been additional investment in the ASC Review Team which has increased in the number of service users being reviewed.  Timeliness of Reviews is monitored via the DACHS Performance Board.	08/09/2022	76 or more	Green	Green
189 20/21	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.	1	30/09/2021	21/22	01/07/2021	Claire Gavan 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. 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. Full notes have been provided, with many providers with plans in place or invoices raised. This work is being transferred to the Accounts Payable team to review and progress is being monitored by the Finance Transformation Board.	14/09/2022	51 to 75	Amber	Amber

Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Previous report status
194 20/21	DEGNS	<b>Facilities Management</b>	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.	1	02/08/2021	21/22	28/07/2021	Paulo Neale, Engineering and Compliance Manager Amanda Burton, Property and FM Technical Team Manager Glyn Bethell FM Manager	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 GB chased 16/9/22	16/9/2022	51 to 75	Amber	Amber
198 20/21	DEGNS	<b>Facilities Management</b>	Exception reports should be produced and monitored showing the reason(s) for delay(s) in progress notes 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.	1	02/11/2021	21/22	28/07/2021	Paul Neale Engineering Services and Compliance Manager Amanda Burton Property & FM Technical Team Supervisor Glyn Bethell, Corporate Facilities Manager	Weekly reports are produced identifying work not completed and a proactive approach is in place. Priorities are now used and monitored with actions for officers managing contracts in the engineering part of Property Services. Property and FM Technical team attend contractor monthly meetings. Issues are being addressed in the Planet project most contractors are now using Planet and inputting job status and notes directly. There are some contractors still not using Planet however this is being addressed in Sept 22 and all contractors will be using.	29/06/2022	51 to 75	Amber	Amber
199 20/21	DEGNS	<b>Facilities Management</b>	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.	1	02/01/2022	21/22	28/07/2021	Paul Neale Engineering Services Manager Amanda Burton Property & FM Technical Team Supervisor 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.	29/06/2022	51 to 75	Amber	Amber
200 20/21	DEGNS	<b>Facilities Management</b>	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	2	02/09/2021	21/22	28/07/2021	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 the Property and FM Technical Team 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 has gone live in Feb22. All jobs being raised on the portal,	29/06/2022	51 to 75	Amber	Amber
201 20/21	DEGNS	<b>Facilities Management</b>	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	2	02/09/2021	21/22	28/07/2021	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.	29/06/2022	51 to 75	Amber	Amber
202 20/21	DACHS	<b>Contract Management</b>	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.  •Contract management procedures, workflow processes, resources, risk evaluations, the monitoring and reporting approach should be produced to ensure the ASC contractual requirements deliver the specified outcomes e.g. from a risk perspective, what constitutes a successful or failed contract	1	31/12/2021  31/03/2022	21/22	09/09/2021	Lara Fromings - Head of Commissioning	Regular contract management meetings are taking place with all block contracted providers to support good commercial delivery throughout the lifecycle of the contract.  Most officers have completed Foundation Level Contract Management Training.  Contract management will be on a risk based approach, with greater resource focused on higher value, business critical contracts.  The Commissioning Team are working with the Council's Contract & Procurement hub to develop documentation to support the contract management framework.  The Commissioning Service team and resource is being reviewed - timescale end of March 2023. Quality functions are moving from Commissioning to the DACHS Quality and Safeguarding Team and work is being carried out to achieve this.	15th September 2022	51 to 75	Amber	Amber
203 20/21	DACHS	<b>Contract Management</b>	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.	1	31/12/2021	21/22	09/09/2021	Lara Fromings - Head of Commissioning	Additional resource is being recruited to support delivery of this action during this financial year. This will ensure that all spot purchased contracts are included on the Intend Contract Register and contractual information verified on Fusion. This work has been delayed due to issues with securing additional resource.  Commissioning is supporting the work of Rouleaux - an independent consultancy - commissioned to work with all directorates across the Council.	15th September 2022	51 to 75	Amber	Amber
204 20/21	DACHS	<b>Contract Management</b>	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.	2		21/22	09/09/2021	Lara Fromings - Head of Commissioning	Commissioned contracts are reflected on the Intend Contract Register. During the coming year all spot purchased contracts will be included on the Intend Contract Register.	15th September 2022	51 to 75	Amber	Amber
205 20/21	DACHS	<b>Contract Management</b>	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.	2	11/10/2021  01/01/2022	21/22	09/09/2021	Lara Fromings - Head of Commissioning	A work plan is in place to support the Commissioning Team with governance structures in place, including the DACHS Commissioning & Procurement Board which has been established and will provide oversight.	15th September 2022	76 or more	Green	Amber

Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Previous report status
210 20/21	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.  However, online managers guidance would benefit from review and updating to reflect the new process and the launch and training of the new process needs to emphasise roles and responsibilities.	1	30/11/2021	21/22	18/11/2021	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 has been formally signed by the TUs and has been uploaded to the intranet. A communication to all managers and staff went out week beginning 4 July 2022.	14 September 2022	76 or more	Green	Amber
211 20/21	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).	1	30/12/2021	21/22	18/11/2021	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 iRent to ensure consistency and as part of this a data clean exercise has been undertaken to ensure accuracy.	14/09/22	Complete	Green	Amber
214 20/21	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.	1	30/11/2021	21/22	18/11/2021	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 iRent 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.	14/09/22	Complete	Green	Amber
215 20/21	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.	2	30/11/2021	21/22	18/11/2021	Teresa Kaine HR Services Manager  Ben Morgan Resourcing Manager	Reporting capability is in place, enabling non compliance to be followed up. A communication to all managers will be sent out week beginning 19 September asking for all Grey Fleet checks to be updated before end of October. A report will then be run to check compliance.	14/09/22	76 or more	Green	Amber
216 20/21	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.	2	30/11/2021	21/22	18/11/2021	Teresa Kaine HR Services Manager	The policy makes line manager responsibilities very clear. Where checks have not been undertaken or are not up to date the matter will be escalated through the management line.	14 September 2022	76 or more	Green	Amber
220 20/21	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.  There should also be evidence that letters have not been sent to successful bidders with a formal offer until all required information has been received and verified	2	between 31/2/22 - 30/9/22	21/22	29/11/2021	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.  23/06 New system going live mid November 2022.  08/09 Same as above	08 September 2022	51 to 75	Amber	Amber
221 20/21	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.	2	31/03/2022	21/22	13/01/2022	Darren Carter Director of Finance  Melissa Wise Deputy Director for Adult Social Care	A new inflationary uplift process alongside a suite of documentation clarifying roles and responsibilities and the associated operating procedure has been tested and implemented. This includes independent checks at key stages of the process to ensure there are no errors. This will be reviewed in October to ensure it is fit for purpose and to iron out any issues.  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.	15/09/22	76 or more	Green	Green
229 21/22	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.	2	28/02/2022	21/22	13/01/2022	Claire Gavan DACHS Strategic Business Partner	Linked to 216 20/21 & 218 20/21 Ongoing recovery work is underway, with targetted 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. 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. Full notes have been provided, with many providers with plans in place or invoices raised. This work is being transferred to the Accounts Payable team to review and progress is being monitored by the Finance Transformation Board.	14 September 2022	51 to 75	Amber	Amber
230 21/22	DACHS	Adult Provider Payments	Correct invoices should be attached in all cases to the relevant transactions in Oracle Fusion as supporting evidence.	2	31/03/2022	21/22	13/01/2022	Andy Jehan Exchequer Manager	AP staff are ensuring that all new invoices are attached promptly once the invoices have been interfaced from Mosaic to Fusion. They are currently working on a historic backlog and this work should be finished by the end of October 2022.	14 September 2022	76 or more	Green	Green

Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Previous report status
231 21/22	DACHS	Adult Provider Payments	There should be consistent and appropriate treatment of offsetting provider invoices against prepayments including coding to the appropriate accounts.	2	28/02/2022	21/22	13/01/2022	Claire Gavagan DACHS Strategic Business Partner	Linked to 216 20/21 & 218 20/21 Ongoing recovery work is underway, with targetted 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. 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. Full notes have been provided, with many providers with plans in place or invoices raised. This work is being transferred to the Accounts Payable team to review and progress is being monitored by the Finance Transformation Board.	14 September 2022	51 to 75	Amber	Amber
233 21/22	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.	1	31/01/2022	21/22	13/01/2022	Darren Carter Director of Finance  Claire Gavagan Strategic Business Partner	Officers have been working with the Council's IT Providers to find a technical solution for generating remittance advices. Thus far this has not resulted in a successful solution as the Providers offer would require the Council to reduce its security which is not an option. Requests have been logged to the Provider to undertake further development but the timetable on this has not been committed to. In the meantime remittance advices are being generated manually upon request but the lack of them continues to create issues with Payments and results in increasing queries.	14 September 2022	25 or less	Red	Red
234 21/22	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.	1	30/04/2022	21/22	13/01/2022	Darren Carter Director of Finance  Seona Douglas Executive Director for Health & Social Care	An interim communication has been circulated to all Officers clarifying the Financial Controls in Adult Social Care and expectation around authorisations. This is stored in the DACHs policies and procedures SharePoint Site and adherence is checked via the performance board.  A revised Scheme of Delegation for DACHS has been prepared for discussion with wider stakeholders and alignment with the Council's Constitution which is separately being reviewed.	15/09/22	51 to 75	Amber	Amber
235 21/22	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.	2	31/01/2022	21/22	13/01/2022	Joanne Lappin Assistant Director, Safeguarding, Quality, Performance & Practice	Work to strengthen the existing Performance Framework is underway to clarify expected standards and timeframes	01 July 2022	76 or more	Green	Green
236 21/22	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.	2	31/03/2022	21/22	13/01/2022	Joanne Lappin Assistant Director Operations and Safeguarding, Quality, Performance and Practice	A weekly ASC Performance Report is being sent to all Managers in ASC for review and action as appropriate. Performance against expected standards is monitored at each Monthly Performance Board attended by all managers.	01 July 2022	76 or more	Green	Green
237 21/22	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.	2	31/03/2022	21/22	13/01/2022	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 is responsible for a monthly audit of data quality to ensure consistency of reviewing and monitoring. Weekly data includes safeguarding and DoLS.	01 July 2022	76 or more	Green	Green
239 21/22	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.	1	31/03/2022	21/22	13/01/2022	Melissa Wise Deputy Director for Adult Social Care  Joanne Lappin Assistant Director of Safeguarding Quality Performance and Practice	Linked to 287 20/21. A review of all processes that result in purchasing services has been completed to ensure a) expectation of staff are clear, b) roles and responsibilities are clarified, c) opportunities to improve the systems are taken. Staff have been fully engaged in this process. An updated process map and associated guidance has been issued to staff.	15/09/22	Complete	Green	Green
241 21/22	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.	2	31/03/2022	21/22	13/01/2022	Sunny Mehmi Assistant Director of Operations  Social Care Systems Manager	All team now have standard operating procedures which include the requirements on the use of mosaic and have been passed to staff.  The MOSAIC training offer has been revised to provide a combination of classroom based and online training. For all new starters a classroom offer will be available to properly induct people into MOSAIC. The content of the training offer has also been revised to look at 'bite size' training options for specific subjects that create issues.  There is now a Workforce Development Group in place which also considers the wider training requirements of the staffing group.	08 September 2022	76 or more	Green	Green
242 21/22	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.	1	30/06/2022	21/22	13/01/2022	Sunny Mehmi Assistant Director of Operations  Social Care Systems	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.  We will be undertaking case audits as part of our quality improvements and in addition Data Quality be one of the priority areas of the Performance Board.	08 September 2022	76 or more	Green	Green



Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Previous report status
243 21/22	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.	2	31/03/2022	21/22	17/01/2022	Melissa Wise Deputy Director of Social Care  Darren Carter Director of Finance  Lara Fromings Head of Commissioning	A process has been established across teams to capture invoice issues alongside a monthly meeting to discuss themes and issues. This will be continuously monitored to determine challenges and capacity issues.	15/09/22	76 or more	Green	Amber
244 21/22	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.	2	31/03/2022	21/22	17/01/2022	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.	15/09/22	76 or more	Green	Green
245 21/22	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.	2	30/09/2022	21/22	17/02/2022	Ben Burfoot Sustainability Manager  Kirstin Coley Energy Management Officer	Discussed and agreed at Climate Programme Board on 8 March 2022 - work underway but delayed by critical energy contract negotiations - scheduled for sign-off at next Climate Programme Board (Nov 2022).	14 September 2022	51 to 75	Amber	Amber
246 21/22	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.	2	31/12/2022	21/22	17/02/2022	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. Presentation to Team Talk initiated the process in May 2022. Drafting and engagement with Services underway. Substantial piece of work - target completion date Q3-4 2022.	14 September 2022	26 to 50	Amber	Red
247 21/22	DEGNS	Climate Change Strategy	A separate provision, or sub-category could be created on the Strategic Risk Register for monitoring adaptation to climate change.	2	30/06/2022	21/22	17/02/2022	Peter Moore Head of Climate Strategy	Completed in Q2 review of the Strategic Risk Register.	14 September 2022	Complete	Green	Amber
248 21/22	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.	2	30/09/2022	21/22	17/02/2022	Peter Moore, Head of Climate Strategy  Ben Burfoot Relevant ADs	Discussed and agreed at Climate Programme Board on 8 March 2022. Point (i) complete and signed off by Climate Programme Board 13/9/2022; 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). Climate change now integrated in corporate staff induction as a first step.	14 September 2022	51 to 75	Amber	Amber
249 21/22	BFIC 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.	2	30/04/2022	21/22	14/03/2022	Stuart Donnelly Financial Planning & Strategy Manager RBC  Steve Davies Strategic Finance Business Partner BFIC	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 BFIC.  Once completed to be formally signed off by the Director of Finance (RBC) and the Director of Finance, BFIC. This work will be undertaken over October to December 2022	14 September 2022	25 or less	Red	Red
250 21/22	BFIC and RBC joint audit	Intercompany accounting	The Director of Finance (RBC) and Executive Director of Finance and Resources (BFIC) 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.	1	30/06/2022	21/22	14/03/2022	Darren Carter Director of Finance	Following recent senior manager appointment in BFIC, these processes will be refreshed over 22/23 in line with the Finance Improvement Programme and taking on board advice on best practice as identified through the External Audit process of the 2019/20 Statement of Accounts.	14 September 2022	26 to 50	Amber	Red

Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Previous report status
251 21/22	BFIC and RBC joint audit	Intercompany accounting	<p>The (RBC) Director of Finance in collaboration with (BFIC) 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:</p> <ul style="list-style-type: none"> <li>•Being able to easily identify transactions across a common chart of accounts</li> <li>•To match transactions, from both sides</li> <li>•Identify (tag) those for elimination from financial reporting to prevent double accounting</li> <li>•Automate processes where possible</li> <li>•The use of recurring invoices/instalment payments for contract / SLA payments</li> <li>•Billing cut off period</li> <li>•Electronic approval process (Office 365)</li> <li>•Centralised repository (SharePoint) for intercompany financial purposes accessible by both entities and managed by permission rules</li> <li>•Grant funding monitoring (at both entities)</li> <li>•Regular reconciliations of expected income streams</li> <li>•Appropriate lines of communication with documented terms of reference and purpose</li> </ul> <p>These procedures and processes should be standardised, and where there is a business need for difference, there should be compatibility.</p>	1	31/10/2022	21/22	14/03/2022	<p>Stuart Donnelly Financial Planning &amp; Strategy Manager RBC</p> <p>Steve Davies Strategic Finance Business Partner BFIC</p>	<p>The (RBC) Director of Finance in collaboration with (BFIC) Executive Director of Finance and Resources will develop agreed and documented systems, procedures and processes.</p> <p>During the new finance systems implementation the following will be implemented:</p> <ul style="list-style-type: none"> <li>•Being able to easily identify transactions across a common chart of accounts</li> <li>•To match transactions, from both sides</li> <li>•Identify (tag) those for elimination from financial reporting to prevent double accounting</li> <li>•Automate processes where possible</li> <li>•The use of recurring invoices/instalment payments for contract / SLA payments</li> <li>•Billing cut off period</li> <li>•Electronic approval process (Office 365)</li> <li>•Centralised repository (SharePoint) for intercompany financial purposes accessible by both entities and managed by permission rules</li> <li>•Grant funding monitoring (at both entities)</li> <li>•Regular reconciliations of expected income streams</li> <li>•Appropriate lines of communication with documented terms of reference and purpose</li> </ul>	14 September 2022	25 or less	Red	Red
252 21/22	BFIC and RBC joint audit	Intercompany accounting	<p>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.</p> <p>Roles and responsibilities need to be agreed, documented, and imparted to all relevant personnel.</p> <p>Some consideration should also be given to:</p> <ul style="list-style-type: none"> <li>•The adoption of a single finance team for intercompany accounting actions supported by entity specific finance teams for the day to day financial tasks.</li> <li>•Shared repository for key data with appropriate permissions</li> </ul>	2	31/10/2022	21/22	14/03/2022	<p>Stuart Donnelly Financial Strategy and Planning Manager RBC</p> <p>Steve Davies Strategic Finance Business Partner BFIC</p>	<p>Currently there are named officers from RBC and BFIC who have clarity on their roles and responsibilities with appropriate permissions and electronic authorisation.</p> <p>The policy / guidance and work processes are being revised as part of the design of the new finance system which will further clarify the roles and responsibilities.</p> <p>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.</p>	14 September 2022	25 or less	Red	Red
253 21/22	BFIC and RBC joint audit	Intercompany accounting	<p>The Director of Finance (RBC) and the Executive Director of Finance and Resources (BFIC) 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.</p> <p>Consideration should be given to including intercompany- tasks and responsibilities within the annual performance review goals / targets for relevant staff.</p>	2	30/10/2022	21/22	14/03/2022	<p>Stuart Donnelly Financial Strategy and Planning Manager RBC</p> <p>Steve Davies Strategic Finance Business Partner BFIC</p>	<p>This will be re-iterated during the communication to staff and reinforced in the guidance / policy guidance.</p>	14 September 2022	25 or less	Red	Red
254 21/22	BFIC and RBC joint audit	Intercompany accounting	<p>The Director of Finance (RBC) and the Executive Director of Finance and Resources (BFIC) 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.</p> <p>Responsibility for completing reconciliations should be allocated to an appropriate individual and include authorisation for any necessary adjustments.</p>	2	30/06/2022	21/22	14/03/2022	<p>Stuart Donnelly Financial Planning &amp; Strategy Manager RBC</p> <p>Steve Davies Strategic Finance Business Partner BFIC</p>	<p>Initially it is proposed to do quarterly reconciliations and to be reviewed at a later date. This is being reviewed and will take on board the position as the Intercompany Reconciliations completed over August 2022 as part of the 2020/21 Statement of Accounts preparation is completed</p>	14 September 2022	25 or less	Red	Red
255 22/23	DoR	Accounts Receivable	<p>There needs to be a relaunch of the existing debt policy to ensure clear strategic management around debt creation and recovery across the council. This would include clear reporting lines at senior management level across all levels of the council to enable greater awareness across all areas of the importance of debt avoidance where possible and prompt greater effort on debt recovery.</p>	2	01/10/2022	21/22	30/05/2022	Sam Wills Revenues & Benefits Manager	<p>This is occurring organically in some areas as a result of the focussed activity of debt collection, i.e. ASC &amp; DEGNs.</p> <p>It does however require a relaunch to bring all directorates on board and understand their role in the corporate process to reduce debt occurring.</p> <p>Consideration will be given to aligning communication of the Corporate Debt Policy with the implementation and training of the new Finance system.</p>	14/09/2022	25 or less	Red	Red
256 22/23	DoR	Accounts Receivable	<p>There needs to be clear and accountable processes and procedures for debt management that are linked to a council wide debt recovery strategy.</p>	2	01/08/2022	21/22	30/05/2022	Sam Wills Revenues & Benefits Manager	<p>Process mapping sessions have commenced with Revs &amp; Bens Manager, AR Team Leader and AR Officers. These sessions will embed the corporate debt recovery policy and in addition document the processes and reporting we expect to be undertaken by an AR Officer.</p> <p>Process maps will be held electronically with hyperlinks to the relevant process and templates.</p>	14/09/2022	26 to 50	Amber	Red
257 22/23	DoR	Accounts Receivable	<p>Further work is required to reduce the overall historic debt levels, particularly in adult social care. There needs to be a write off of existing historical debt where recovery is deemed unlikely before any data is transferred across to a new debtors system.</p>	2	01/10/2022	21/22	30/05/2022	Sam Wills Revenues & Benefits Manager	<p>Fortnightly meetings in respect of ASC write offs are currently held and have been in place for several months. The group focus on identifying uncollectable sums and actively progress them through the write off process.</p> <p>Sums below £20,000 are agreed in the meeting and subsequently approved by Darren Carter (s.151).</p> <p>High value write offs are now scheduled for Policy Committee approval and will be a standing quarterly agenda item.</p> <p>Revs &amp; Bens Manager also attends meetings with other directorates to progress and agree write offs in those areas.</p> <p>A data cleansing exercise is also in progress ahead of the migration to a new system</p>	14/09/2022	26 to 50	Amber	Red
258 22/23	DoR	Accounts Receivable	<p>To back up the debt strategy there needs to be a comprehensive easy to access set of management reports that are capable of reflecting the determined debt strategy at all levels of the debt process (ie cost centre manager to AD level as well as the Debtors team)</p>	2	01/10/2022	21/22	30/05/2022	<p>Sam Wills Revenues &amp; Benefits Manager</p> <p>Advanced System Team</p>	<p>We are currently limited on the reporting available through Fusion.</p> <p>We have to consider time spent developing further reporting in a system that is to be replaced in the near future.</p> <p>An extensive list of KPIs have been provided to the Advanced project manager to ensure this capability is built into the new system.</p>	14/09/2022	25 or less	Red	Red





Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Rec Yr.	Original Audit Completion Date	Responsible Officer	Responsible Officer Latest Update	Updated on (date)	Status (% Complete)	Current status	Previous report status
271 22/23	DACHS	Deferred Payment	The success and failure of the deferred payment scheme, policy, and procedures operated by the Council should be benchmarked and evaluated.	1	August 2022 - March 2023	22/23	11/07/2022	Sarah Stockle Technical Policy Officer	1) DPA monitoring carried out through debt monitoring meetings at this time while a handover of work takes place for staff changes. New specific DPA monitoring meetings to start end Sept. Process notes have been updated with agreed internal processes. 2) Benchmarking template issued from NAFAO 13 Sept for 22/23 for completion end Sept 22.	14/9/22	26 to 50	Amber	n/a
272 22/23	DACHS	Deferred Payment	Feedback should be sought from the Eligibility Risk Review Group and used to identify those restricting factors which delay or complicate the approval of the deferred payment agreement and more widespread adoption of deferred payments as an option e.g., are social workers identifying and engaging on issues?	2	Aug-22	22/23	11/07/2022	Steve Saunders Principal Personal Budget Support Officer	An Eligibility, Risk and Review Group meeting will be arranged to discuss restricting factors, the overall adoption of deferred payments and agree any next steps.	14/09/22	25 or less	Amber	n/a
273 22/23	DACHS	Deferred Payment	The operational performance of services supporting the deferred payment scheme should be evaluated through a service level agreement e.g., Social Workers, FAB team, and Legal Services.	2	Dec-22	22/23	11/07/2022	Sarah Stockle Technical Policy Officer DACHS DMT / CMT decision	Work is taking place to set out service requirements to share with senior management teams involved in supporting the DPA scheme.	14/9/2022	25 or less	Amber	n/a
274 22/23	DACHS	Deferred Payment	To confirm the completeness of records and confirm the assurance status of the assets to be used as security for a loan, a single master register should be established to clarify those people with existing DPAs and the status of their interim funding arrangements, deferred payments, or solicitors undertaking.	2	Sep-22	22/23	11/07/2022	Sarah Stockle Technical Policy Officer	A standard business report (workflow steps) is current tool to identify all DPA cases and Interim Cases from Mosaic, information is added to this report. Work is underway to specify Mosaic field/report requirements for a report as a register which will include status of asset security.	14/9/2022	25 or less	Amber	n/a
275 22/23	DACHS	Deferred Payment	This information should be used to help identify DPA debt and status of security, and visa-versa.	2	Sep-22	22/23	11/07/2022	Sarah Stockle Technical Policy Officer	As above and debt monitoring reports are used. Work is under way to analyse what information can be obtained from IKEN reporting on DPA cases.	14/9/2022	25 or less	Amber	n/a
276 22/23	DACHS	Deferred Payment	More care needs to be taken to ensure accurate and up to date supporting records are kept as part of any DPA case, including better documentary evidence and filing of solicitor arrangements.	2	Aug-22	22/23	11/07/2022	Tracey Maskell Senior Entitlement & Assessment Officer	Work is under way with the team to ensure that accurate and up to date supporting evidence are kept as part of the DPA cases, including written/approved solicitors undertaking (training has been & is being provided along with help with legal services)	15/9/22	26 to 50	Amber	n/a
277 22/23	DACHS	Deferred Payment	As confirmation, a signed copy of the deferred payment agreements, HM Land Registry charge evidence, and/or solicitor's undertaking should be required and documented as a key control /field on Mosaic.	2	Sep-22	22/23	11/07/2022	Sarah Stockle Technical Policy Officer	Internal process documentation has been updated to include this flow of information on securing of an asset under a DPA and recording. Updated training for how to record on Mosaic to be covered at a team workshop w/c 19 Sep.	14/9/2022	76 or more	Green	n/a
278 22/23	DACHS	Deferred Payment	A copy of the estate agent's property valuation should be held on Mosaic for each DPA, and a revaluation should be completed annually to ensure the equity available is appropriate so that the level of debt is correctly accounted for.	2	Aug-22	22/23	11/07/2022	Tracey Maskell Senior Entitlement & Assessment Officer	Work is under way with the team to ensure that there is at least one estate agent valuation's provided at the time of the DPA application & that re-valuations are provided at the necessary time to ensure that the level of debt/outstanding balance is correct (training has & will be provided)	15/9/22	26 to 50	Amber	n/a
279 22/23	DACHS	Deferred Payment	Greater emphasis needs to be placed on monitoring the security status and debt risk of those deferred payment agreements which remain as an interim funding arrangement.	2	Aug-22	22/23	11/07/2022	Tracey Maskell Senior Entitlement & Assessment Officer	Work is under way with the team and at the debt meetings regarding securely the accrued debt & there is now a DPA/IF debt meeting once a month where Legal have been advised to attend so that we can discuss these cases	15/9/22	26 to 50	Amber	n/a
280 22/23	DEGNS	Rent Accounting	HFR tenants must be notified of rent increases and evidence retained centrally in all cases.	2	31/08/2022	22/23	18/08/2022	Ashley Blackwood (HFR) Senior Property Manager - HFR	13.9.22- Database created and stored in share point to record date all address, current rents, date of rent increase, increased rent and detail of CPI at the time of increase plus reason for cap and confirmation of approval of this decision by service manager. Rent increase letters templates to be created by 31.10.22in IgW so these can be stored automatically against the tenancy	Sept 2022	76 or more	Green	n/a
281 22/23	DEGNS	Rent Accounting	Users should not be able to access or work on any rent accounts in which they have an interest. It is recommended that users are required to declare interests on a regular (i.e., annual) basis. Declaration of interest forms should be held for all officers who are able to access OHMS.	2	31/10/2022	22/23	18/08/2022	Natalie Waters Claire Goodliffe Housing Management & Income Recovery	OHMS is being replaced by NEC Jan 23. A review of declaration will be done as part of the go live project. NEC has the capability to lock users out of individual account, unlike OHMS. There will be a regular review of declaration thereafter. OHMS user completes a declaration and this is retained. Users informed that they must advise if there changes required to the declaration.	Sept 2022	51 to 75	Green	n/a
282 22/23	DEGNS	Rent Accounting	HFR rent increases due should be automatically flagged and the associated calculations clearly documented, reviewed/approved and retained. A consistent approach to calculating rent increases should be documented and implemented. Any deviations from this should be subject to appropriate approval.	2	31/07/2022	22/23	18/08/2022	Ashley Blackwood Natalie Waters Senior Property Manager - HFR /Housing Management & Income Recovery Service Manager	13.9.22- Database created and stored in share point to record date all address, current rents, date of rent increase, increased rent and detail of CPI at the time of increase plus reason for cap and confirmation of approval of this decision by service manager. Rent increase letters templates to be created by 31.10.22in IgW so these can be stored automatically against the tenancy. With the new Housing IT system being implemented early 23 we are exploring the options of if it can automatically flag when next increase are due as part of phase 2 ( March 23-Sept 23)	Sept 2022	51 to 75	Green	n/a
283 22/23	DEGNS	Rent Accounting	Regular reconciliations between the property databases and Ohms should be carried out by Accountancy and HFR for RBC and HFR properties and supporting evidence retained.	2	31/10/2022	22/23	18/08/2022	Stephen MacDonald Strategic Business Partner, Accountancy	HFR reconciliations completed, RBC properties significant progress made and reconciliation completed for 19/20 and 20/21 financial years and in progress for 21/22 and for 22/23 ahead of the planned completion date of 31st October 2022.	12 September 2022	26 to 50	Amber	n/a
										25 or less		15	16.5%
										26-50		17	18.7%
										51-75		25	27.5%
										76+		29	31.9%
										Complete		5	5.5%
										Total		91	100.0%