

Unique Tracker 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 (Sept 22) PLEASE DO NOT AMEND
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. Cash in Transit processes have been analysed and working procedures established	16 December 2022	76 or more	Green	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	09/01/2021	20/21	11/08/2020	Housing system project team - Project manager Johnnie Stanley	9.1.23 delays with NEC delivering file interfaces & delays in recruiting to critical system Admin roles therefore go live pushed back to May 23 12/12/22 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 Feb 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 January 2023	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  Jonathan Hopkins AD Procurement & Contracts  Stuart Donnelly Financial Planning & Strategy Manager	CHAPS / Swiftpay are no longer used to make intercompany payments (MS/AJ)  The design principles for a new double authorisation (ensuring approval from both RBC and BFIC representative has been given) has been agreed and is being prepared for Systems Integration Testing as part of the e5 implementation programme. This will be tested in January 2023 and become part of the new e5 system functionality effective from 1/4/23. Mitigation prior to this includes close corroboration and agreement of SLA transactions and general ledger transactions between RBC and BFIC finance staff with an additional quality assurance undertaken as part of the RBC statutory accounts team.	16 December 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 our 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 have been reviewing our conditions in respect of all areas of taxi / private hire and private hire (school transport) licensing and this is going to Committee in early 2023. HC Conditions have been consulted on and are being revised taking into account reps from HC trade. Work on PH (INCLUDES School Transport) will be consulted on after the HC conditions are signed off. Revised full completion date is March 2023	19 December 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	Rob Abell Consumer Protection Manager	Update 12/1/23 - 119 premises were sent the self-assessment form, of which 25 responded with full and accurate enough information (21% full response rate). The previous reference to 43 responses refers to the number of e-mail responses received in the Inspections Mailbox; A few licence holders submitted their forms and supporting documents across a number of e-mails. Of the 25 responses, 4 were from LNR, 12 were from On-Licensed and 9 were from Off-Licensed premises. Overall compliance rate was 64% which is promising, however, this is to be viewed in the context of the small number of respondents. The next step was for an officer to choose which premises the self-assessment process should apply to based on an assessment of how likely we are to get a response and that that response is compliant. The 43 responses were individually reviewed over the Christmas period to determine which premises (based on our knowledge of them, local intel and their response) needed to be prioritised for a visit and those which can remain as self-assessing. We have now selected the premises best suit this process which totals 91 premises. This figure will change as premises that have been physically inspected improve their standards and can 'be trusted' to go on the self-assessment list. Likewise, a follow-up inspection on a premises which has previously self-assessed that finds that their self-assessment was wrong or misleading can be re-prioritised for physical visits in future rounds.	12 January 2023	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.	09 January 2023	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.	09 January 2023	76 or more	Green	Green
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	The next six monthly review will take place in April to review card usage. A monthly review takes place to ensure that all cards are used correctly and returns are received on-time.	22 December 2022	Complete	Green	Amber

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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	Jonathan Hopkins (AD of Procurement & Contracts)	In a new approach, we will review the number of cards held together with their current usage and, aligned to the implementation of the new ERP system, determine whether the use of Payment Cards aligns to Reading's approach to the efficient payment of the Council's suppliers of goods and services.	Dec-22	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.	20 December 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.	20 December 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.	20 December 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	20 December 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	20 December 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	Helen Taverer	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. Reconciliation sheets have been moved to Share Point. A Workflow process still needs to be set up.	12 January 2023	76 or more	Green	Green
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 9.1.23 Options paper presented to HCMT however due to cost of living crisis rents & services charges to be increased by 7% as per central government and to be re visited at next financial year	09 January 2023	Complete	Green	Green

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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	Jonathan Hopkins (AD of Procurement & Contracts)	Significant progress has been made in mapping new processes and we are updating intranet and about to start communicating changes.	Dec-22	76 or more	Green	Green
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 key process has been agreed and is currently being built as part of the e5 implementation that would enable a double authorisation of intercompany transactions (both an RBC approved and a BFIC approver must approve before a journal transaction is authorised) and this will also ensure both an equal and opposite entry is made in each of the RBC or BFIC general ledger. This will be tested in January 2023 for implementation from 1/4/23. In the meantime to support the processes before this new system is established, the Final Accounts team has completed an Intercompany debtors/creditors analysis to support the 2019/20 and 2020/21 and 2021/22 statement of accounts and this information will be beneficial to support the implementation of this recommendation	18 December 2022	51 to 75	Amber	Amber
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 has been reviewed for learning points which has been established as part of the final 2021/22 general ledger closing transactions	16 December 2022	Complete	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 has been collated and uploaded to the Sharepoint site.	15 December 2022	Complete	Green	Green
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.	15 December 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	12/01/23 - Completed: We now have robust processes in place and any open APTs are monitored via the ASC Performance Board  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.	01/12/2023	Complete	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.	2	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	The majority of outstanding reviews are now completed, with all reviews now feedback back via the Mosca System  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.	01/12/2023	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 Gavagan DACHS Strategic Business Partner	Audit Recommendations 189 20/21, 229 21/22 and 231 21/22 are linked  The work to recover outstanding prepayments has now transferred to the AP team.  A dedicated resource has been established to review the status on a case by case basis and progress recovery action. 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.	18 December 2022	51 to 75	Amber	Amber

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194 20/21	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.	1	02/08/2021	21/22	28/07/2021	Paul 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
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202 20/21	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.  •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.  All 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. The overview document will be shared at the DACHS Commissioning and Procurement Board in January 23.  Quality functions will move from Commissioning to the DACHS Quality and Safeguarding Team on 1st January 2023 and a detailed handover has been completed to support new Quality and Safeguarding Team to carry out this work. A new Quality Framework document is being finalised.	22nd December 2022	76 or more	Green	Amber
203 20/21	DACHS	Contract Management	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	The DACHS Business Support Team ensure that contacts are shared and added to Intend. A review is currently taking place to identify any gaps and a plan will be put in place to address these. This will be shared with the Commissioning and Procurement Board in January 23.  Of note, it had been the intention of the Commissioning Team to recruit additional resource to support this work but unfortunately this has not yet been possible with limited interest from the recruitment market. Work with Rouleaux - an independent consultancy commissioned to work across directorates - was ceased.	22nd December 2022	51 to 75	Amber	Amber
204 20/21	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.	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.  Of note, it had been the intention of the Commissioning Team to recruit additional resource to support this work but unfortunately this has not yet been possible with limited interest from the recruitment market.	22nd December 2022	51 to 75	Amber	Amber
205 20/21	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.	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.	22nd December 2022	76 or more	Green	Green

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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.	10 January 2023	76 or more	Green	Green
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.	10 January 2023	76 or more	Green	Green
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.	10 January 2023	76 or more	Green	Green
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  12/12 New system going live end February 2023	12 December 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 clear process to meet requirements was developed with support from the Project Management Officer and implemented in March 2022. The process was reviewed and agreed by the Directorate Management Team and the Head of Internal Audit.  This process has now been implemented for inflationary uplifts during 2022/23 and there is a clear record of the checks and approvals that have been carried out.  The process was reviewed in November 2022 (with audit oversight). This review was built into the implementation plan and has provided an opportunity to identify and resolve any issues with the process. The Commissioning Team is now working with the PMO to resolve and further improve and refine the process and reduce the need for any manual changes arising from the Mosaic set up.	22 December 2022	Complete	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	Audit Recommendations 189 20/21, 229 21/22 and 231 21/22 are linked  The work to recover outstanding prepayments has now transferred to the AP team.  A dedicated resource has been established to review the status on a case by case basis and progress recovery action. 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.	18 December 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. There was a backlog of old invoices that needed the attachments and this work has now been completed.	22 December 2022	Complete	Green	Green
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 Gavan DACHS Strategic Business Partner	Audit Recommendations 189 20/21, 229 21/22 and 231 21/22 are linked  The work to recover outstanding prepayments has now transferred to the AP team.  A dedicated resource has been established to review the status on a case by case basis and progress recovery action. 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.	18 December 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 Gavan Strategic Business Partner	Officers have been working with the Council's IT Providers to find a technical solution for generating remittance advices.  Unfortunately, it is not possible for remittances featuring full payment details to be emailed directly from the Council's social care system due to the specific IT infrastructure configuration and the data controls that are available. In mitigation, payment remittances are generated from the Council's finance system with further information available manually upon request but this does mean an increase in the amount of queried the AP team manages.	18 December 2022	Complete	Green	Red

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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.	22 December 2022	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	There is an existing Performance Framework	12 January 2023	Complete	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.	12 January 2023	Complete	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 view of data quality to ensure consistency of reviewing and monitoring. Weekly data includes safeguarding and DoLS.	12 January 2023	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.	01/12/2023	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 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.  We will be undertaking case audits as part of our quality improvements and in addition Data Quality will be one of the priority areas of the Performance Board.  Additional resources have been bought in in Jan-Mar 2023 to review the data quality and resolve any issues	01/12/2023	76 or more	Green	Green
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	Accounts Payable and the Personal Budget Support Team (Commissioning) are meeting on a regular basis (every 4-6 weeks) to address outstanding issues and ensure any issues on the Error Log are being addressed in a timely way. This meeting includes specific provider issues, team pressures, areas for escalation and communication to providers.	22nd December 2022	Complete	Green	Green
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	Accounts Payable and the Personal Budget Support Team (Commissioning) are meeting on a regular basis (every 4-6 weeks) to address outstanding issues and ensure any issues on the Error Log are being addressed in a timely way. This meeting includes specific provider issues, team pressures, areas for escalation and communication to providers.	23rd December 2022	Complete	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	This action is complete - an expanded version of the Carbon Plan has been produced in the format suggested by the audit, in particular allocating responsibility to individual teams and officers for individual carbon plan actions. To further embed Carbon Plan actions in the work of services, a guidance note has been circulated to all ADs on 'Integrating climate action in Service Plans' (December 2022) and a specific communication sent to AD's whose services are identified as delivery partners in the Carbon Plan (also December 2022) with details of those actions which should be incorporated within their Service Plans.	19 December 2022	Complete	Green	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 2022/23.	19 December 2022	26 to 50	Amber	Amber

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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. PM/BB have attended Service Plan meetings with each Service to initiative discussion, but fully embedding climate action will be an iterative process. To this end the guidance note was updated and re-circulated in December 2022 for the 2023/24 Service Planning round with relevant extracts of Climate Strategy actions for which they have responsibility sent to each service so that these can be integrated in Service Plans. Point (iv) training package in preparation - Climate change now integrated in corporate staff induction as a first step, further work needed to develop more comprehensive training offer.	19 December 2022	51 to 75	Amber	Amber
249 21/22	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.	2	30/04/2022	21/22	14/03/2022	Stuart Donnelly Financial Planning & Strategy 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 Director of Finance, BFFC. This work has occurred during October to December 2022 which has led to a new intercompany transactions designed being built as part of the e5 implementation which will be tested during January 2023 by RBC and BFFC finance staff	18 December 2022	51 to 75	Amber	Red
250 21/22	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.	1	30/06/2022	21/22	14/03/2022	Darren Carter Director of Finance	Whilst processes are being refreshed during 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 and 2020/21 Statement of Accounts, this action is pending recruitment to strengthen the corporate business partner team. In the meantime, enhanced operating procedures have been put in place with RBC and BFFC finance staff meeting regularly to agree intercompany debtors and creditors.	18 December 2022	51 to 75	Amber	Amber
251 21/22	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/installment 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  These procedures and processes should be standardised, and where there is a business need for difference, there should be compatibility.	1	31/10/2022	21/22	14/03/2022	Stuart Donnelly Financial Planning & Strategy 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. This is being progressed firstly in the design work for the implementation of the new e5 finance system - then complimentary off system procedures will be documented thereafter.  During the new finance 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/installment 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	18 December 2022	26 to 50	Amber	Red
252 21/22	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	2	31/10/2022	21/22	14/03/2022	Stuart Donnelly Financial Planning & Strategy 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 work processes are being reviewed as part of the design of the new finance system which 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. A mitigation control enabling a double authorisation for every intercompany transaction is being established as part of e5 system implementation	18 December 2022	26 to 50	Amber	Red
253 21/22	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.	2	30/10/2022	21/22	14/03/2022	Stuart Donnelly Financial Planning & Strategy 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.	18 December 2022	25 or less	Red	Red

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254 21/22	BFFC and RBC joint audit	Intercompany accounting	The Director of Finance (RBC) and the Executive Director of Finance and Resources (BFFC) need to establish coordinated 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.	2	30/06/2022	21/22	14/03/2022	Stuart Donnelly Financial Planning & Strategy 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. This is being reviewed and will take on board the position as the Intercompany Reconciliations for 2020/21 and 2021/22 are now complete.	18 December 2022	51 to 75	Amber	Red
255 22/23	DoR	Accounts Receivable	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.	2	01/10/2022	21/22	30/05/2022	Sam Wills Revenues & Benefits Manager	This is occurring organically in some areas as a result of the focussed activity of debt collection, i.e. ASC & DEGNS.  It does however require a relaunch to bring all directorates on board and understand their role in the corporate process to reduce debt occurring.  Consideration will be given to aligning communication of the Corporate Debt Policy with the implementation and training of the new Finance system. Consideration is also being given to inclusion of the Policy in budget holder training.	19/12/2022	25 or less	Red	Red
256 22/23	DoR	Accounts Receivable	There needs to be clear and accountable processes and procedures for debt management that are linked to a council wide debt recovery strategy.	2	01/08/2022	21/22	30/05/2022	Sam Wills Revenues & Benefits Manager	Process mapping sessions have commenced with Revs & 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.  Process maps will be held electronically with hyperlinks to the relevant process and templates.  The team recognise the variances between ASC and Sundry debt collection and 2 process streams will	19/12/2022	51 to 75	Amber	Amber
257 22/23	DoR	Accounts Receivable	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.	2	01/10/2022	21/22	30/05/2022	Sam Wills Revenues & Benefits Manager	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.  Sums below £20,000 are agreed in the meeting and subsequently approved by Darren Carter (s.151).  High value write offs are scheduled for Policy Committee approval as a standing quarterly agenda item.  Revs & Bens Manager also attends meetings with other directorates to progress and agree write offs in those areas.  A data cleansing exercise is also in progress ahead of the migration to a new system and will be supported through additional resource agreed through delivery fund bid.	19/12/2022	51 to 75	Amber	Amber
258 22/23	DoR	Accounts Receivable	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)	2	01/10/2022	21/22	30/05/2022	Sam Wills Revenues & Benefits Manager  Advanced System Team	We are currently limited on the reporting available through Fusion.  We have to consider time spent developing further reporting in a system that is to be replaced in the near future.  An extensive list of KPIs have been provided to the Advanced project manager to ensure this capability is built into the new system.	19/12/2022	25 or less	Red	Red
261 22/23	DoR	Reconciliations	Assuming it remains the objective, a timetable should be devised and agreed to support the intention for the Reconciliation Officer to understand, improve (where necessary) and take over feeder system reconciliations. Similarly, it is suggested that this monitored by the Finance Transformation Board (or equivalent).	2	30/09/2022	21/22	31/05/2022	Mark Sanders, Chief Accountant	All reconciliations are included on a Dashboard tracker reported monthly to the Finance Transformation board. This includes a RAG status for all reconciliations that have been completed by the corporate team and lists the latest position where they are completed outside of the central team. The Transformation Board is able to comment / manage and changes to where reconciliations are best performed across RBC. The Central team have recently investigated processes that transact through the Cardnet service and will continue to investigate any area where improvements can be made. This is now an embedded business process which is measurable and open to challenge from stakeholders and as such this recommendation is considered complete.	16 December 2022	Complete	Green	Amber
263 22/23	DoR	Reconciliations	Following completion of those actions detailed in recommendation 3 above in respect of the main bank rec, this process should be repeated for the feeder systems and responsibility for this task clearly assigned. These procedures should reflect agreed processes, roles and responsibilities etc and be as sufficiently detailed as is assessed as necessary. These agreed and completed documented procedures should then be agreed by the relevant service manager and also by Finance and then circulated to all relevant staff and stored in an appropriate site and be used for reference and training purposes, as appropriate.	2	31/03/2023	21/22	31/03/2022	Mark Sanders, Chief Accountant	A standard template has been produced and rolled out across all reconciliations completed. Further work is being undertaken to improve reconciliations performed outside of the central team - this work will continue and the outcome of these reconciliations are included in the monthly dashboard reports to the Finance Transformation Board. As this is now an embedded process, will a recurrent work task continually to investigate and make improvements in controls this recommendation has been market as complete	16 December 2022	Complete	Green	Amber
264 22/23	DoR	Reconciliations	Any revised guidance as laid down in the procure notes for the main bank reconciliation (or other feeder reconciliations) should address what (other) system access rights the officer(s) involved should have, to ensure there is proper separation of duties in place, that ensures and promotes good separation of duties.	2	31/03/2023	21/22	31/03/2022	Mark Sanders, Chief Accountant	Separation of duties is in place for the Council's main bank reconciliation processes. A standard template has been established for use with feeder system reconciliations which will record identification of a preparer and authoriser for all reconciliations which enables appropriate feeder owners to evidence segregation of duties which would included consideration of other systems those staff might have access to.	16 December 2022	Complete	Green	Red
265 22/23	DoR	Reconciliations	To promote increased resilience and mitigation of risks associated with being potential over reliant on specific posts carrying out financial reconciliations, it is recommended that to manage risks and to protect the organisation and individual officer(s) alike, that agreed systems ensure and allow for a shared understanding of procedures by than more than a single person.	2	31/12/2022	21/22	31/12/2022	Mark Sanders, Chief Accountant	The reconciliations team comprises a senior accountant and reconciliations officer who work together on processes and investigate areas of concern. Knowledge and skills are interchanged between them to mitigate against single points of reliance with key procedure notes established. This has been established over the course of the last six months following staff appointments and now considered complete.	16 December 2022	Complete	Green	Red
266 22/23	DoR	Reconciliations	Where the Reconciliations Officer and / or Bank Rec Team detect regular and continued problems with specific information being reported as part of any reconciliation process (for example incorrect posting information) then these should be referred back to the team / officer concerned for correction, but in the event of repeated and persistent instances, then this should be referred to the Chief Accountant for their attention.	2	31/05/2022	21/22	31/05/2022	Mark Sanders, Chief Accountant	A review has been completed across all central accountancy reconciliation processes and resources to better align responsibilities and aim to reduce single points of reliance.	16 December 2022	Complete	Green	Red



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267 22/23	DACHS	Client Contributions	Actions that ASC staff need to take in relation to the financial assessment process: 1) Relevant ASC staff need to be reminded of their role within/related to the financial assessment process. 2) Care packages need to be put onto Mosaic in a timely manner to allow client contributions to be recognised and then invoiced to the service user. 3) Direct payments need to be reviewed to ensure appropriate payment arrangements are in place. 4) Mosaic records need to detail the appropriate financial representative for the service user, where appropriate, as well as other key information to enable financial assessments to be completed and in a timely manner. There should also be appropriate authority in place for these representatives which should be documented/evidenced. 5) APTs need to be closed down and in a timely manner to enable amendments to be made to service lines, as appropriate. 6) A financial assessment referral needs to be raised and in a timely manner to ensure all service users are assessed for their ability to contribute to their care costs (where applicable).	1	30/09/2022	21/22	17/06/2022	Michelle Tenreiro-Perez Transformation Project Manager  Cliff Clynh, Senior Personal Budget Support Officer	Update on each action as follows: 1) Complete - this is already in place. Workshops were held with all staff involved in the financial assessment process between October 2021 and March 2022 establishing expectations of roles and responsibilities within the financial assessment process. 2) In progress - Collaborative work with ASC, the Finance Assessments and Benefits Team and Personal Budgets Support Team has commenced and a concluding meeting to clarify expectations of roles, processes and timescales to be undertaken by all parties was held on the 15th of June. Identified process changes were proposed at Operational Portfolio Board on 12/09/2023 and agreed subject to some clarifications. Process changes were expected to commence in January 2023 and be supported by Delivery Fund monies used to increase resources. Delivery Fund approval was delayed meaning the deadline for this work is now April 2023. 3) Complete - Officers have reviewed Direct Payments clients where they are invoiced for their contributions & all are appropriate as they also receive a commissioned service. 4) In progress - Mosaic records will need to be set up for financial representatives to record their status and so a standardised letter can be sent out. Appointments in the Deputy's Team are to be relaunched in Q1 2023/24. Standard letters and process changes were proposed at Operational Portfolio Board on 12/09/2023 and agreed subject to some clarifications. Process changes are expected to commence in April 2023 due to a delay in Delivery Fund approval. 5) & 6) In progress - Both the closure of Conversation 2s and timely referrals for a financial assessment are included in the work between ASC, FAB and PBST setting out expectations of roles and timely processes. A guide to making referrals to the Financial Assessments and Benefits team has been created and will be added to relevant staff desktops. ICT work to support agreed processes will be completed. Identified process changes were proposed at Operational Portfolio Board on 12/09/2023 and agreed subject to some clarifications. Process changes are expected to commence in April 2023 due to a delay in Delivery Fund approval.	16/12/2022	51 to 75	Amber	Amber
268 22/23	DACHS	Client Contributions	Signed legal agreements to support all 3rd party top ups in place, should be on Mosaic and the Mosaic workstep updated to reflect current practice.  The identified discrepancy in one case in relation to top up amount needs to be resolved (see 4.2.15 below).  Invoicing for 3rd party top ups needs to be to the correct person and there needs to be appropriate debt controls in place to ensure that top ups are actually (being) paid, and in a timely manner.	2	30/10/2022	21/22	17/06/2022	Steve Saunders Principal Personal Budget Support Officer  Tracey Maskell, Senior Entitlement & Assessment Officer	In progress - part complete. Cases involving one person are completed in Mosaic, complex cases with multiple people are completed on a word template as the current Mosaic template is insufficient for these. Officers to ensure the Mosaic template to be amended to resolve this issue.  Complete - this is already in place. The case with a discrepancy has been reviewed and the need to follow agreed process has been reiterated to the teams involved.  In progress - Work is underway with the Mosaic & Oracle Fusion teams to separate 3rd party top ups to ensure invoices are sent to the correct person. Use of separate codes will create greater visibility for improved debt controls.	16 December 2022	51 to 75	Amber	Amber
269 22/23	DACHS	Client Contributions	It needs to be ensured that invoices have sufficient detail on them to allow service users/their representatives to identify which service they relate to and for what period.  FAB Team (and PBST) need to be involved and input into the wider process of implementing the interface between Mosaic and new financial system.	2	31/07/2022	21/22	17/06/2022	Tracy Maskell, Senior Entitlement & Assessment Officer  Steve Saunders, Principal Personal Budgets Officer	Officers to implement separate budget codes for Interim funding, Deferred Payments & 3rd party top ups will be utilised to define the detail on invoices.  Complete - this is already in place. Bi-weekly project management meetings being attended. Work ongoing with the project team to substantiate which requirements are, & which aren't going to be available for go live.	16 December 2022	76 or more	Green	Green
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	DPA monitoring continues within regular debt monitoring meetings. Refreshed internal processes are embedding, and further details have been added to documented internal process alongside DPA workshop/training sessions with financial assessments and benefits officers dealing with DPAs to support this.  NAFAO benchmarking exercise has been collected and circulated we will compare our scheme numbers with comparators in Jan-March	21/12/2022	51 to 75	Amber	Amber
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	The Eligibility, Risk and Review Group discussed and found no restricting factors to the overall adoption of deferred payments.	14/12/2022	Complete	Green	Red
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.  This work links to work going on under 271 22/23, which would then form the basis of a proposed service level agreement across services involved with the DPA scheme.	21/12/2022	26 to 50	Amber	Red
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	DPA register has been established (based on Mosaic workflow step report with key data fields manually added in).  A report specification has been drafted for Mosaic and will be submitted to our performance team in early 2023 (so that it will be more efficient to maintain and update).	21/12/2022	76 or more	Green	Red
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 work continues on identifying what information can be obtained from IKEN to support the DPA requests monitoring.	21/12/2022	51 to 75	Amber	Red
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	This is being achieved by extending the prefixing on Mosaic attached documents by FAB team to identify DPAs: 'FAB CH DPA ...', uploading property valuations including web searches to attached documents on Mosaic and use of Mosaic case notes to indicate dates security obtained.	16/12/2022	Complete	Green	Amber
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 was updated in September to include this flow of information between services (signed DPA copy, Land Registry entry copy, etc) and training took place during a team DPA workshop on 6 October on how to record (reference) those documents on Mosaic so that they can be easily located/identified.	21/12/2022	Complete	Green	Green
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	Annual re-evaluations are being secured for all life-time DPAs. Also, ad hoc re-evaluations are completed dependant on changes in circumstance.	16/12/2022	Complete	Green	Amber
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	Interim Funding arrangements: FAB officers contact the representative of the arrangement at least every three months for update on progress towards more permanent funding arrangement and feed that into the FAB team member attending monthly debt monitoring meetings.	16/12/2022	Complete	Green	Amber

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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 @W so these can be stored automatically against the tenancy, Rent increase letter created in @W	Jan 2023	Complete	Green	Green
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. Implementation of NEC Housing has been delayed until May 23	Jan 2023	51 to 75	Amber	Amber
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 @W 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) Rent Increase Letter created in @W, however NEC Housing delayed until May 23	Jan 23	76 or more	Green	Amber
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 and 21/22 financial years and in progress for 22/23 which is on track for the closing of 22/23 financial year.	12 December 2022	76 or more	Green	Amber
284 22/23	DEGNS	Waste Management	It is recommended that data from all three systems (fleet management/ White Space and staffing spreadsheet) used for monitoring are brought together to enable easier performance monitoring and comparisons between rounds.	2	Dec-22	22/23	30/06/2022	Graeme Rasdall-Lawes (Neighbourhood Services)	There is no API to perform this. However, the waste management team are producing a work book to pull together the detail report from each system in to a useful performance management tool	Dec-22	51 to 75	Amber	n/a
285 22/23	DEGNS	Waste Management	It is recommended that information about accident damage submitted to fleet management is forwarded to the waste management operation to be included in assessing crew performance.	2	Dec-22	22/23	30/06/2022	Graeme Rasdall-Lawes (Neighbourhood Services)	This is now procedure adopted by the operational management in October 2022. Weekly meeting between Fleet and Waste review any accident that have occurred and appropriate actiontaken.	Dec-22	76 or more	Green	n/a
286 22/23	RES	Salary Sacrifice Scheme	Although the Council has a signed service agreement in place for all those providers who facilitate a salaried sacrifice scheme on the Council's behalf, a procedure is required to ensure that any income tax risk and implications are fully reviewed and approved.	2	Jun-22	22/23	28/10/2022	Mark Sanders, Chief Accountant	This will be developed in Q1 of 2023/24 in line with the target date.	22 December 2022	25 or less	Red	n/a
287 22/23	RES	Salary Sacrifice Scheme	We would advise the Council, as the employer, to re-satisfy itself that the car lease, bicycle, and workplace schemes have the same HMRC clearance which was provided for the AVC scheme. This may simply involve obtaining the same assurances from PS Tax.	2	Jun-22	22/23	28/10/2022	Mark Sanders, Chief Accountant	This will be developed in Q1 of 2023/24 in line with the target date.	22 December 2022	25 or less	Red	n/a
288 22/23	DACHS	Deputyship and Appointeeship	It should be ensured that all Officers are aware of the existence of relevant policies and procedures. In addition, existing documentation should be reviewed to ensure there is sufficient detail and that they reflect current processes. Professional advice should be from RBC's legal (and other) teams as relevant to ensure that processes/procedures meet all required legal and best practice requirements and that actions are in clients' best interests (for example professional financial advice in relation to asset transfers/sales). Consideration should be given to archiving/deleting old versions of procedures to avoid confusion.	2	31/12/2022	22/23	02/11/2022	Marie Roeton Team Manager, Deputy's Office / Deputy's Administrator	All of the team is aware of where the office processes are held on file, we have started to introduce processes on Caspar. There are easy guide tick lists to follow that have been created. An independent Financial Advisor (IFA) has been sourced for clients that hold over £50k; All processes are being reviewed; they will be saved in one central place on SharePoint for the team to access - all old processes have been deleted.	14/12/2022	76 or more	Green	n/a
289 22/23	DACHS	Deputyship and Appointeeship	It is recommended that a full review of processes is undertaken by the Transformation Team with a view to streamlining them, moving away from manual processes/multiple spreadsheets, and to a more automated/workflowed approach. This would help identify progress, delays and approaching deadlines, enabling timely action to be taken. Working from one central document is preferable to using a number, some of which are located on personal drives, which is reliant on Officers updating them - SharePoint could help alleviate this problem. In association with this, an investigation should also be undertaken into the capabilities of NEC Document Management system (the system replacing @w, the Council's current electronic document management system). It would also be beneficial to clearly document the calculations, including amounts/dates used, to determine deputy's and appointees' fees.	1	31/03/2023	22/23	02/11/2022	Marie Roeton Team Manager, Deputy's Office / Deputy's Administrator	It is felt that a more specialized, commissioned professional who is aware of the process/Deputy's Service would support better with reviewing processes, contact has now been made with Caspar we are currently reviewing a new way to load up processes on to Caspar as well as have supporting documents in our sharedrive. Some of the team have created their own spreadsheets to support them with their workflows as a tool. These spreadsheets are now kept on the shared drive, rather than on their desktops. They have also been advised to use their Outlook calendar as a prompt reminder. Investigations into the "trays of work" in @W to see if this would benefit the team with capturing their workflows, have, this will have to wait until the new programme NEC has been upgraded. Calculations for the appointee and Deputy charges are clear. The charging date is by the direction date, which is when the balance from cashfac is obtained to work out the charges. Due to successful project appointee to Deputy - Appointee clients will be minimal	14/12/2022	51 to 75	Amber	n/a
290 22/23	DEGNS	RE3 Waste Project	The three Assistant Directors in the Partnership should consider if a review of the Joint Working Agreement (JWA) Changes document dated 2011 is required and advise the Joint Waste Disposal Board (JWDB) accordingly. The scope of any review should at least initially address and prioritise the whole total cost of the partnership, rather than simply the share of the costs.	2	31/03/2023	22/23	21/11/2022	Oliver Burt - re3 Strategic Waste Manager and Project Director & Andrew Edwards, Damian James, Francesca Hobson. All 3 Assistant Directors in the Partnership	This recommendation is valid but should be considered in light of the following: (1) The Joint Working Agreement (JWA) is concerned with the size of each council's respective share, whereas the Payment Mechanism is concerned with calculating the total cost. I am not aware of any unapproved changes, or those which have: (i) required a change to the way costs are allocated between the council partners, or (ii) which have not been approved by the re3 Board. That all being said, a review could help to identify if any have been overlooked. (2) I would strongly advise that the premise for any review is carefully considered, and consensus for the specification agreed by the council partners. The two reviews conducted by CIPFA, for WBC, should be shared and consulted as part of a process of specifying any review. They are highly relevant and an important source of info which, we understand, can reassure the partnership that apportionment is on an equitable basis. Any review should also only be directed at shared and genuine business needs and should be undertaken by an independent and appropriate organisation (e.g., DEFRA/ Local Partnerships). Because the JWA allocates costs between the partners, changes could have significant and repercussive implications. (3) Finally, the far more urgent task (specifically for council finances) is to address total cost rather	01 January 2023	Complete	Green	n/a

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291 22/23	DEGNS	RE3 Waste Project	Going forward there is a need to consider the reliance placed on the Principal Finance Officer (PFO) within the re3 project team and for the re3 Strategic Waste Manager to ensure that the risk of single person dependency, is mitigated more effectively.	2	09/01/2023	22/23	21/11/2022	Oliver Burt - re3 Strategic Waste Manager and Project Director	This recommendation is valid, and is supported, but should be reconsidered in light of the following: (1) I recognise the theoretical point. The re3 Project Team is light on staff, relative to other similar service teams. However, any practical review will inevitably identify those resources (capacity and money) are incredibly tight, across the partnership. (2) Alternative means of satisfying this recommendation are therefore likely to be needed. This could be through: (i) ensuring consistent, balanced, and constructive engagement by, and with, the respective Finance Teams, (ii) through ensuring that staff who work with greater relative exposure (such as the re3 Project Team) are fairly recognised and regarded for the conditions in which they work, and (iii) The re3 Project Team should review measures already in place (such as around scheduled payments) and build on them to increase resilience.	01 January 2023	76 or more	Green	n/a	
292 22/23	DEGNS	RE3 Waste Project	The re3 Strategic Waste Manager should introduce a formal internal quality review process of the work performed by the re3 PFO to provide additional assurance that spreadsheets (including formulae) and financial management reports, are accurate and complete. The review process should be documented and require the three borough council Finance Managers to carry out, for example, sample checks of spreadsheets, obtain evidence of source data and invoice calculation and allocation. In addition, the informal monthly meetings between the re3 PFO AND Finance Managers, should be formalised through the introduction of minutes and/ or action plans to progress issues raised later.	2	09/01/2023	22/23	21/11/2022	Oliver Burt - re3 Strategic Waste Manager and Project Director	This recommendation is valid and supported. The responses to recommendation 2 and 3 should be considered together. Further responses as follows: (1) It is important to recognise the detailed information, diligent monitoring and financial analysis that is provided by the re3 PFO and which is arguably not used to greatest effect. (2) Alongside that, the respective Finance Teams should consider whether they have the capacity to provide purposeful assurance checks. Based on current capacity, that is unlikely - which is just a reflection on the unfortunate reality. I would suggest consideration of some form of shared assurance process and will liaise within the Administering Authority and partnership to further develop this idea. (3) The suggestion of a more formal approach to Finance meetings, is welcomed. Recording decisions and actions, as part of a more balanced share of responsibility with the Finance Teams, is a good way of building assurance and resilience.	01 January 2023	76 or more	Green	n/a	
293 22/23	DEGNS	RE3 Waste Project	Section 10-Risk Management, of the re3 Project team Contract Review 2021 - 2022 paper, should be developed further to be included as an update in the quarterly Financial Management report to the JWDB. This would provide an opportunity for the JWDB to be updated and challenge the management of risk in the project on a regular basis. In addition, the Chair of the JWDB should set a more forward-looking agenda, which enables the partnership to take the leadership in progressing change in the project and introduce a process of minutes and specific action plans to follow up at subsequent meetings.	2	31/03/2023	22/23	21/11/2022	Oliver Burt - re3 Strategic Waste Manager and Project Director & Chair of the Joint Waste Disposal Board	This recommendation is valid and supported. We will incorporate the risk analysis as described. The recording and analysis of risk is important, but the practical addressing of many partnership risks will require other services to contribute. The need for a forward-looking agenda is accepted. This is what officers seek to deliver (the aforementioned Contract Review 2021 - 2022 paper was essentially a channel through which to identify future opportunities and risks). However, as above, addressing the future requires a much wider collaboration and some senior officer recognition. This element of Recommendation 4 could be addressed with an Agenda Setting meeting, such as are held for many other Committees. It would allow the Chair and other Board Members to set a forward plan for papers and to ensure advance consideration of foreseeable issues.	01 January 2023	76 or more	Green	n/a	
294 22/23	DEGNS	RE3 Waste Project	The re3 Waste Project team should review all their procedure and guidance notes and ensure that they are brought up to date, are in a consistent format, and show the date they were last updated, and reviewed and approved, by the re3 Strategic Waste Manager and/ or PWDB. As part of the overall effective Governance and good practice of the project, supporting written guidance should be in place to cover all of the re3 Project teams financial and operational processes.	2	09/01/2023	22/23	21/11/2022	Oliver Burt - re3 Strategic Waste Manager and Project Director	This recommendation is recognised and supported. Procedure Notes were reviewed in mid-2021 and we would query whether this a Priority 2 risk. Nonetheless, we will review them as requested.	01 January 2023	76 or more	Green	n/a	
295 22/23	DEGNS	Waste Management	It is recommended that data from all three systems (fleet management; White Space and staffing spreadsheet) used for monitoring are brought together to enable easier performance monitoring and comparisons between rounds.	2	Dec-22	22/23	30/06/2022	Graeme Rasdall-Lawes (Neighbourhood Services)	There is no API to perform this. However, the waste management team are producing a work book to pull together the detail report from each system in to a useful performance management tool	Dec-22	51 to 75	Amber	n/a	
296 22/23	DEGNS	Waste Management	It is recommended that information about accident damage submitted to fleet management is forwarded to the waste management operation to be included in assessing crew performance.	2	Dec-22	22/23	30/06/2022	Graeme Rasdall-Lawes (Neighbourhood Services)	This is now procedure adopted by the operational management in October 2022. Weekly meeting between Fleet and Waste review any accident that have occurred and appropriate action taken.	Dec-22	76 or more	Green	n/a	
											25 or less		5	5.1%
											26-50		11	11.1%
											51-75		29	29.3%
											76+		28	28.3%
											Complete		26	26.3%
											<b>Total</b>		<b>99</b>	<b>100.0%</b>