

Unique Tracker Rec No.	Dir	Audit Title	Recommendation	Rec. Priority Rating	Original Implementation Date	Original Audit Completion Date	Responsible Officer Latest Update	Status (% Complete)	Current status (Red/amber/green)	Previous report status (Jan 23) PLEASE DO NOT AMEND
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	15/07/2020	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 BFC 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 Quarter 1 2023 and become part of the new e5 system functionality when the new system is implemented. Mitigation prior to this includes close corroboration and agreement of SLA transactions and general ledger transactions between RBC and BFC finance staff with an additional quality assurance undertaken as part of the RBC statutory accounts team.	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	07/12/2020	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.	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	07/12/2020	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.	76 or more	Green	Green
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	09/12/2020	Within procurement scope - In May 2021, to allow us to monitor Petty Cash items purchased, we joined the YPO Framework for Amazon Business	Complete	Green	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	15/01/2021	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. Training for the IAO are being planned. The Data Stewards for all Directorates and BFC have been identified. The Action Plan with the of DS's will be rolled out across DACHS and BFC first. The first DS's Network meeting is being held on 24/03/23 to agree the ToR and plan the work ahead.	26 to 50	Amber	Amber

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159 20/21	Cross directorate	Records Management & Document Retention	<p>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.</p> <p>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).</p>	2	30/09/2021	15/01/2021	Actions have been identified and are in hand. See comments above.	26 to 50	Amber	Amber
160 20/21	Cross directorate	Records Management & Document Retention	<p>There should be a centralised register, detailing records held across the Council, their format, location and responsible officer.</p> <p>Consideration also needs to be given to clearly documenting and addressing risks associated to records.</p> <p>Data Protection Impact Assessments (DPIAs) need to be reviewed and updated as necessary to reflect any changes to processes. Where processes have changed (as a result of coronavirus or for other reasons), any associated risks need to be identified and addressed (for example issuing guidance to, and ensuring adherence of, panel members now meeting remotely, on the need for timely, secure destruction of personal sensitive information).</p> <p>Risks relating to records remaining useable need to be identified and appropriate controls put in place.</p>	1	30/09/2021	15/01/2021	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.	26 to 50	Amber	Amber
161 20/21	Cross directorate	Records Management & Document Retention	<p>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.</p> <p>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.</p>	2	30/06/2021	15/01/2021	Actions have been identified and will be completed as part of the wider Information Governance project. See above comments	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	15/01/2021	Actions have been identified - as above	26 to 50	Amber	Amber
187 20/21	DACHS	Mosaic Payment Controls	All purchase orders should be raised in a timely manner on Mosaic to ensure commitments are accurately reflected, with invoices always attached to the relevant transaction in Oracle Fusion as supporting evidence. To assist in this process, the APT needs to be completed to allow the workflow to be generated in Mosaic.	1	10/07/2021	01/07/2021	<p>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.</p> <p>The timeliness of APT's being completed sits as an Adult Social Care Operational Responsibility (see other recommendation 186 20/21) and is also being addressed.</p>	76 or more	Green	Green
188 20/21	DACHS	Mosaic Payment Controls	<p>Service user reviews should be conducted in a timely manner to ensure that provision meets, and continues to meet, service users' needs.</p> <p>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.</p>	2	31/07/2021	01/07/2021	<p>The majority of outstanding reviews are now completed, with all reviews now feeding back via the Mosaic System and to ERRG</p> <p>The aim now is to ensure all reviews are completed annual.</p> <p>Timeliness of Reviews is monitored via the DACHS Performance Board.</p>	Complete	Green	Green

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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	01/07/2021	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.	76 or more	Green	Amber
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	28/07/2021	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 Assetsd need to re confirm the current RBC responsibilities for leased property where it exists. The list produced in 2021 in consultation with Valuations will be revisited in April 2023 by FM and updated based on the current information held by Assets team. The status of the property is currently updated as part of the sale and empty property status property etc. as they change.	51 to 75	Amber	Amber
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	28/07/2021	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 - 22/3/2023 - no updates, working on a case by case basis as the properties are identified.	51 to 75	Amber	Amber
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	28/07/2021	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 22/3/2023 - no updates, working on a case by case basis as the properties are identified.	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	28/07/2021	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	51 to 75	Amber	Amber

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202 20/21	DACHS	Contract Management	<p>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: -</p> <ul style="list-style-type: none"> •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	09/09/2021	<p>Regular contract management meetings are taking place with all block contracted providers to support good commercial delivery throughout the lifecycle of the contract.</p> <p>All officers have completed Foundation Level Contract Management Training.</p> <p>Contract management will be on a risk based approach, with greater resource focused on higher value, business critical contracts.</p> <p>The Commissioning Team are working with the Council's Contract & Procurement hub to develop documentation to support the contract management framework.</p> <p>The Commissioning Service team and resource is being reviewed - he timescale of this was postponed due to Winter Pressure and is now due to commence in April following approval at DACHS Transformaton Board.</p> <p>Quality functions transferred from Commissioning to the DACHS Quality and Safeguarding Team on 1st January 2023 and a detailed handover was completed to support new Quality and Safeguarding Team to carry out this work.</p>	76 or more	Green	Green
203 20/21	DACHS	Contract Management	<p>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.</p> <p>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.</p>	1	31/12/2021	09/09/2021	<p>The DACHS Business Support Team ensure that contacts are shared and added to Intend. This has been reviewed and gaps identified. One of the barriers has been the level of resourcing in the Commissioning Team but two new officers are starting in April which will give additional capacity to complete this work.</p> <p>The Commissioning Team is working closely with the Procurement and Contract Hub to ensure that developing processes are in line with the Council approach.</p>	76 or more	Green	Amber
204 20/21	DACHS	Contract Management	<p>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.</p> <p>This review could be used as the basis for confirming compliance with Public Contract Regulations.</p>	2		09/09/2021	<p>The DACHS Business Support Team ensure that contacts are shared and added to Intend. This has been reviewed and gaps identified. One of the barriers has been the level of resourcing in the Commissioning Team but two new officers are starting in April which will give additional capacity to complete this work.</p> <p>The Commissioning Team is working closely with the Procurement and Contract Hub to ensure that developing processes are in line with the Council approach.</p>	76 or more	Green	Amber
205 20/21	DACHS	Contract Management	<p>The existing monitoring and reporting controls should be developed to provide timely and effective assurance to senior management on the status of: -</p> <ul style="list-style-type: none"> •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	09/09/2021	<p>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.</p> <p>Regular reports are being developed which wil improve oversight to DACHS DMT and the Lead Member.</p>	76 or more	Green	Green
210 20/21	DEGNS	Staff vehicle documentation (grey fleet)	<p>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.</p> <p>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.</p>	1	30/11/2021	18/11/2021	<p>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.</p>	Complete	Green	Green
215 20/21	DEGNS	Staff vehicle documentation (grey fleet)	<p>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.</p> <p>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.</p>	2	30/11/2021	18/11/2021	<p>Reporting capability is in place, enabling non compliance to be followed up.</p>	Complete	Green	Green

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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	18/11/2021	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.	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	13/01/2022	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.	76 or more	Green	Amber
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	13/01/2022	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.	76 or more	Green	Amber
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	13/01/2022	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 developed and was agreed at DMT in March 23, subject to some minor amendments.	76 or more	Green	Amber
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	13/01/2022	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. The workforce development group are developing an induction pack for new starters as part of our assurance process - This is still outstanding and has been prioritised for the CQC work.	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	13/01/2022	Mosaic access is largely permissions based according to the job role that the user has. This has been reviewed to ensure it is fit for purpose. We will be undertaking case audits as part of our quality improvements and in addition Data Quality be one of the priority areas of the Care and Quality Board.	Complete	Green	Green

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249 21/22	BFFC and RBC joint audit	Intercompany accounting	<p>The Director of Finance (RBC) should ensure the agreed Governance documents (policies) are enhanced to include, but not be limited to:</p> <ul style="list-style-type: none"> •Outlining the high-level expectations of intercompany accounting •Treatment of VAT •Debtors •Creditors <p>Payment for services provided outside of those in the contract</p> <ul style="list-style-type: none"> •Apportionment <p>Best practice requires a common standard across all entities.</p>	2	30/04/2022	14/03/2022	<p>The inter-company guidance /policy set up by RBC will be developed to incorporate:</p> <ul style="list-style-type: none"> •Outlining the high-level expectations of intercompany accounting •Treatment of VAT •Debtors •Creditors •Apportionment •Payment for services provided outside of those in the contract <p>This will ensure best practice and a common understanding is clearly understood across RBC and BFFC.</p> <p>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 Quarter 1 2023 by RBC and BFFC finance staff</p>	51 to 75	Amber	Amber
250 21/22	BFFC and RBC joint audit	Intercompany accounting	<p>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.</p> <p>Allocation of responsibilities should be highlighted across both entities.</p> <p>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.</p>	1	30/06/2022	14/03/2022	<p>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. Latest recruitment in March 2023 was unsuccessful, we are now exploring the interim market for suitable candidates</p>	51 to 75	Amber	Amber
251 21/22	BFFC and RBC joint audit	Intercompany accounting	<p>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:</p> <ul style="list-style-type: none"> •Being able to easily identify transactions across a common chart of accounts •To match transactions, from both sides •Identify (tag) those for elimination from financial reporting to prevent double accounting •Automate processes where possible •The use of recurring invoices/instalment payments for contract / SLA payments •Billing cut off period •Electronic approval process (Office 365) •Centralised repository (SharePoint) for intercompany financial purposes accessible by both entities and managed by permission rules •Grant funding monitoring (at both entities) •Regular reconciliations of expected income streams •Appropriate lines of communication with documented terms of reference and purpose <p>These procedures and processes should be standardised, and where there is a business need for difference, there should be compatibility.</p>	1	31/10/2022	14/03/2022	<p>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.</p> <p>During the new finance systems implementation the following will be implemented:</p> <ul style="list-style-type: none"> •Being able to easily identify transactions across a common chart of accounts •To match transactions, from both sides •Identify (tag) those for elimination from financial reporting to prevent double accounting •Automate processes where possible •The use of recurring invoices/instalment payments for contract / SLA payments •Billing cut off period •Electronic approval process (Office 365) •Centralised repository (SharePoint) for intercompany financial purposes accessible by both entities and managed by permission rules •Grant funding monitoring (at both entities) •Regular reconciliations of expected income streams •Appropriate lines of communication with documented terms of reference and purpose <p>this action is partially dependent on successful recruitment to Strategic Business Partner</p>	26 to 50	Amber	Amber
252 21/22	BFFC and RBC joint audit	Intercompany accounting	<p>The finance structure for intercompany accounting and day to day activities should be considered, documented, authorised and agreed and shared, and aligned with strategy and policies, that also promote professional and cooperative ways of working.</p> <p>Roles and responsibilities need to be agreed, documented, and imparted to all relevant personnel.</p> <p>Some consideration should also be given to:</p> <ul style="list-style-type: none"> •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 	2	31/10/2022	14/03/2022	<p>Currently there are named officers from RBC and BFFC who have clarity on their roles and responsibilities with appropriate permissions and electronic authorisation.</p> <p>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.</p> <p>The adoption of a single finance team for intercompany accounting actions supported by entity specific finance teams for the day to day financial tasks is not appropriate within the current arrangements. A mitigation control enabling a double authorisation for every intercompany transaction is being established as part of e5 system implementation</p>	26 to 50	Amber	Amber

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253 21/22	BFIC and RBC joint audit	Intercompany accounting	The Director of Finance (RBC) and the Executive Director of Finance and Resources (BBFC) 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	14/03/2022	This will be re-iterated during the communication to staff and reinforced in the guidance / policy guidance.	25 or less	Red	Red
254 21/22	BFIC and RBC joint audit	Intercompany accounting	The Director of Finance (RBC) and the Executive Director of Finance and Resources (BBFC) 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	14/03/2022	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. This recommendation is dependent on successful recruitment to the Strategic Finance Business Partner - we are considering agency recruitment following unsuccessful recruitment	51 to 75	Amber	Amber
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	11/07/2022	DPA monitoring is carried out through debt monitoring meetings (specific focus on DPAs once a month, using the latest updates on the new DPA Register. Refreshed internal processes 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. Analysis comparing RBC to CIPFA statistical neighbours has been completed using NHS digital statutory Deferred Payment Agreement return for 2021/22 (including data quality summary of LA comments across England), and benchmarking data from a small number of authorities who responded to NAFAO benchmarking request (19 authorities). This indicates that RBC DPA numbers are similar to most of its statistical neighbours (9 of 16 authorities had fewer than 5 DPAs) and general LA comments on the statutory return highlight the common issues across LAs nationally with securing debts for DPAs.	Complete	Green	Amber
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	11/07/2022	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.	51 to 75	Amber	Amber
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	11/07/2022	DPA register has been established (based on Mosaic workflow step report with key data fields manually added in) and in use. 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).	Complete	Green	Green
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	11/07/2022	As above, the DPA Register (and an equivalent for Interim Funding Arrangements) is reviewed monthly at debt monitoring meetings.	Complete	Green	Amber
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	02/11/2022	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.	76 or more	Green	Green

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289 22/23	DACHS	Deputyship and Appointeeship	<p>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.</p> <p>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.</p> <p>In association with this, an investigation should also be undertaken into the capabilities of NEC Document Management system (the system replacing i@w, the Council's current electronic document management system).</p> <p>It would also be beneficial to clearly document the calculations, including amounts/dates used, to determine deputy's and appointees' fees.</p>	1	31/03/2023	02/11/2022	Being completed by outside agency TVX Kate Wicks team	51 to 75	Amber	Amber
297 23/24	DACHS	Direct Payments	<p>The procedures, processes, and templates for reviewing and setting up direct payment applications should be reviewed annually to ensure these remain effective, efficient, and secure. The following areas require attention:-</p> <ul style="list-style-type: none"> • Ensuring a signed direct payment agreement is held for all payments. • Ensure a Mosaic Purchase Order is raised. • Ensuring all payment setups are checked and authorised by ERRG prior to payment. • Ensuring there are no conflicts of interest between officers advocating, approving, and monitoring and the people receiving a direct payment. 	2	30/04/2023	28/02/2023	<p>A review is underway of procedures, processes and templates related to Direct Payment set up. All procedures will be documented as part of this review. The review will ensure the separation of duties identified in this audit. A review of monitoring processes will follow.</p> <p>Declarations of interest will be completed by all Direct Payment staff.</p> <p>A new Direct Payments function is in the process of being set up, which will separate the setting up of a direct payment from monitoring.</p> <p>Regular audits to be in place to check that ERRG approve all direct payments, that purchase orders are being raised & a signed direct payment agreement is held.</p>	26 to 50	Amber	n/a
298 23/24	DACHS	Direct Payments	<p>A review of all current direct payment authorisations and agreements should be undertaken to ensure payments are valid and to ensure that the proper sign-offs and documentations are in place.</p>	1	28/02/2023	28/02/2023	<p>A review of all current direct payment authorisations and agreements is underway. Retrospective action will be taken if authorisations are not in place.</p>	26 to 50	Amber	n/a
299 23/24	DACHS	Direct Payments	<p>Validation checking and system exception report controls should be introduced to ensure information is complete and accurate e.g., making sure officers are identified in relation to their role. This will help improve transparency in demonstrating separations of duties and declarations of interests.</p>	2	31/01/2023	28/02/2023	<p>Declarations of interest will be completed by all Direct Payment staff, requiring Officers to state both name and role on forms.</p> <p>The new Direct Payment setup function role will also ensure a separation of duties.</p> <p>Separations of duty will be checked in regular audits.</p> <p>System exception report controls will be explored with the Mosaic team.</p>	25 or less	Red	n/a
300 23/24	DACHS	Direct Payments	<p>Policy and procedure confirmation is required on how inflationary uplifts should be communicated and applied to the 'care' and 'non-care' aspects of the direct payment scheme, to ensure the DP payment remains appropriate to needs</p>	2	01/05/2023	28/02/2023	<p>A procedural note for direct payment inflationary uplifts will be written. Direct payment inflation is agreed by the DMT on an annual basis and applied to relevant accounts.</p>	25 or less	Red	n/a

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301 23/24	DACHS	Direct Payments	The payment expenditure audit approach and procedures for carrying out and providing assurance on direct payment expenditure should be reviewed annually by the Adult Social Care directorate. E.g., It has been suggested to the Principal PBS Officer that the service could carry out themed reviews to either support or direct the current approach: - <ul style="list-style-type: none"> • Balance of funds (why aren't these being used?) • Confirmation of direct payment agreement & approval of key controls • Duration between reviews • Risk identified from the previous review The findings of these expenditure reviews should be summarised to provide a clear status overview and to inform the approach of future reviews and the Annual Governance Statement.	2	01/05/2023	28/02/2023	An annual review will be carried out by the Principal Officer to report on: Balance of funds, personal budget agreements, key controls, reviews, risks. This review will then be made available to the DMT. It is not unusual for a Direct Payment user to have a surplus balance where a service is temporarily suspended, for example when an individual is admitted to hospital or family members/carers have taken on the caring role for a short period. A 4 week contingency is considered appropriate to allow short term increases in care, which may result from a change in need e.g. discharge from hospital after a period of inpatient stay. In some cases this may indicate a change in need, which can be referred to a care worker to review with the individual and carers. Following the pandemic a number of Direct Payment users have also chosen alternative options and changed behaviours that have meant a reduction in some services. For example, older people have chosen in some instances not to return to Older People Day Services for fear of COVID and have found alternatives to meet social isolation and food nutritional needs. The Direct Payment team monitors accounts to identify excessive surplus accounts. The majority of Direct Payment accounts are Pre-Paid Card accounts and managed bank accounts that the Council has access to balance information. Direct Payment users have been encouraged over time to transition to these new methods as they provide a more robust monitoring of accounts.	25 or less	Red	n/a
302 23/24	DACHS	Direct Payments	The reasons for unspent balances should be obtained and recorded on the Monitoring spreadsheet so that this can be discussed with the client's care worker to decide if they need assistance, reassessment, or if funds should be recovered, or stalled on Fusion were paid directly. These decisions should be reviewed and approved.	2	15/02/2023	28/02/2023	Reasons for unspent balances will be recorded on the DP Monitoring workstep in Mosaic, along with confirmation of having reported this to the appropriate ASC operational worker/team. These decisions will be reviewed and approved by the senior DP monitoring officer.	25 or less	Red	n/a
303 23/24	DACHS	Direct Payments	Investigate the use of Allpay and Paycoll summary reports to obtain an overview of the total value of used and unused funds throughout the financial year.	2	01/05/2023	28/02/2023	Allpay have submitted this request to their development team. An interim workaround is being used to generate this report. Payroll companies will be asked what functionality they have for summary reporting.	26 to 50	Amber	n/a
304 23/24	DACHS	Direct Payments	A cost-benefit analysis should be carried out to establish if it would be beneficial to increase the resource of the DP Support Team to help: - <ul style="list-style-type: none"> • Recuparate funds • Inform the allocation of funds 	2	01/08/2023	28/02/2023	Analysis to be carried out - resource to complete this to be identified. Additional resource to be sought if a subsequent business case demonstrates the need.	25 or less	Green	n/a

25 or less	6
26-50	10
51-75	11
76+	13
Complete	9
Total	49