

Audit Tracker Appendix 1

Dir	Audit Title	Year	Recommendation	Priority	Implementation Date	Responsible Officer Latest Update	Status Dec-23	Status Jun 23
DCASC	Adult Provider Payments	21/22	The ASC Scheme of Delegation needs to be formally updated, documented, approved and made available to those who require it and followed.	1	29 April 2022	<p>An interim communication was 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.</p> <p>A revised Scheme of Delegation for DACHS has been developed and was agreed at DMT in September 23, subject to some minor amendments. An implementation plan is now being worked through to ensure MOSAIC changes and Policy changes are considered and implemented.</p>	Complete	76- 99%
DCASC	Adult Provider Payments	21/22	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	30 March 2022	<p>All teams now have standard operating procedures which include the requirements on the use of mosaic and have been communicated to staff.</p> <p>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.</p> <p>There is now a Workforce Development Group in place which also considers the wider training requirements of the staffing group.</p> <p>The workforce development group have developed an induction pack for new starters as part of our assurance process.</p>	Complete	76- 99%
DCASC	Adult Provider Payments	21/22	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 February 2022	<p>Audit Recommendations 189 20/21, 229 21/22 and 231 21/22 are linked</p> <p>All supplier prepayments have been reviewed on a case-by-case basis and agreed arrangements have been put in place to progress recovery action in accordance with a payment plan. This activity is managed by the AP team and reported within the Finance Service via a monthly finance controls dashboard.</p> <p>This work has included, where appropriate, offsetting the original prepayment made against the value of current provider invoices.</p> <p>There are 12 providers with outstanding balances, 4 with agreed instalments, less than 6 months remaining, 6 with schemes in progress linked to invoice queries, so will claim back with outstanding invoices once resolved. Only 2 with a total of £15k with outstanding concerns - but hopefully it will be resolved in less than 12 months</p>	Complete	76- 99%
DCASC	Adult Provider Payments	21/22	There should be consistent and appropriate treatment of offsetting provider invoices against prepayments including coding to the appropriate accounts.	2	28 February 2022	<p>A dedicated resource was in post to review on a case-by-case basis and progress recovery action based on a documented and consistent approach, which is appropriate. Agreements have now been established for all Providers to recover the balance of any prepayment. 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. Ongoing engagement is maintained with all Providers.</p> <p>This is still monitored through the AP service to ensure that all payments are received.</p> <p>Full notes and records have been kept of contact and actions adopting an approach appropriate based on their ability to pay</p>	Complete	76- 99%

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DCASC	Continuing Health Care (CHC)	23/24	Although cases are closed on Mosaic once the full responsibility for CHC has been confirmed by the NHS, the following should be considered to help account for and quantify the level of CHC support provided by the Council: -- A Mosaic field should be created to confirm the percentage and equivalent value of the Council's agreed shared CHC cost. Shared funding cases may require priority monitoring on the basis that there's a risk that they might need full NHS funding in the future.- To help quantify the level of 'partnering' financial support provided by the Council on CHC, consideration should be given to introducing an expenditure code to account for any agreed CHC shared costs. This cost should be reconciled to the proportion of shared funding recorded on Mosaic.- To help quantify the total level of costs recovered, an 'income code' should be created on the Accounts Receivable for CHC.- Use of the existing 'invoice type' SPU, SPV descriptor on the Accounts Receivable system could be used to further account for CHC or FNC.	2	30 November 2023	Options have been explored with the Mosaic Systems and Finance Teams for inclusion of percentage split in Mosaic workflow and separate budget codes for S117 and CHC (currently 8101) and there is a plan for implementation. Work was not able to proceed on this due to the implementation of the new E5 Finance System as a priority project. The Mosaic work to implement this has now been planned and is waiting for allocation. The required outcomes will be completed by end of June 24.	26 - 50%	N/A
DCASC	Continuing Health Care (CHC)	23/24	The procedures and processes for closing and confirming the recovery of all agreed CHC costs should be confirmed. This should verify: -- The basis, authorisation and methodology for calculating the re-charge.- The responsibilities for notifying, calculating, producing, checking, and authorisation of the charge being raised.- Monitoring and reporting process non-compliance e.g., pushback and feedback on those social workers that operate outside of Mosaic.- The responsibilities for notifying and checking the closure of the care package provided by the Council.- Recording and evidencing the commitment balance of purchase orders prior to closure to ascertain the 'avoidance cost' saving.- The responsibilities and the process for monitoring the recovery status and resolving any payment disputes (delinquent arrears on the accounts receivable).	2	31 March 2024	Reading Adult Social Care existing CHC Process includes processes around recovery and roles of the different teams including operations, Personal Budget Support Team and Accounts Receivable. To provide further robustness it is the intention to build the processes for recovery of agreed CHC costs into Mosaic workflow. This work is planned but not yet implemented with a target date March 2024 in line with the deadline.	26 - 50%	N/A
DCASC	Continuing Health Care (CHC)	23/24	A single DASH Board is required for monitoring the CHC status. Audit supports both the redesign and use of a single CHC tracker and the confirmation of the methodology for confirming the accuracy of data, monitoring the processes for identifying, assessing, and the transfer of responsibilities to the NHS for CHC. Consideration should also be given to: -- Confirming the monitoring and reporting requirements for monitoring the timetable for the decision-making process, having regard to the expectation that decisions should usually be made within 28 calendar days of the ICB being notified of the need for a full assessment of eligibility for NHS Continuing Healthcare.- Confirming whether an application was reviewed by the CHC Team, CHC Champion or through the weekly CHC Surgery.- Confirming the monitoring (analysing), and reporting the reasons for MDT/ICB decisions, to ensure both the Council's and NHS assessments are completed in compliance with the National Framework and NHS CHC Guidance.- The assessment and approval status for the existing CHC caseload should be confirmed and progressed where appropriate.- In conjunction with recommendation 3, ensure the ICB confirms the CHC effective date, and the date received of the CHC Checklist or Decision Support Tool that was used for the full assessment in the acceptance letter.	2	30 November 2023	A single dashboard spreadsheet has now been developed to record and monitor the progress of all CHC applications. This has oversight from Senior Managers but is naturally restricted due to confidential information. All staff have been informed that submissions to the ICB CHC team via email should include the CHC Reading email address to ensure effective tracking. A new ASC CHC internal procedure has been developed and implemented.	Complete	N/A

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DCASC	Continuing Health Care (CHC)	23/24	Although the workflow processes are being developed to improve the audit trails for substantiating the completeness of key records that should be held on Mosaic, the following recommendations should be considered: -- Ensuring key documents are consistently named/referenced protocols e.g., making sure MDT outcomes are NOT security protected or just attached to the email notification.- Electronic / Service email action and information notifications ensure the appropriate services are kept informed e.g., Ensure NHS uses CHC Service email, debtor/brokerage system notifications, etc.- Confirm that key documents are held for each of the process stages for all of the CHC caseload e.g., CHC Checklist, DST & MDT Decision.	2	30 November 2023	A new ASC CHC internal procedure has been developed and implemented which includes guidance on all factors recommended.	Complete	N/A
DCASC	Contract Management	21/22	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 December 2021	The DACHS Business Support Team ensure that contracts are shared and added to Intend, which is the current software used by the Council as a Contract Register. The Commissioning Team is working alongside the Procurement and Contracts Hub on their transformation plan and identification of a new contract management register and procurement tool to replace the current Intend system. Reconciliation controls have been determined and planned but have yet to be implemented due to capacity within the team. The team have completed a review and restructure in Dec23 and additional resource has been included to dedicate to Contract Management. Contract Improvement Implementation Plan in place. Commissioning Board provided oversight. Target date for completion 30/6/24	76- 99%	76- 99%
DCASC	Contract Management	21/22	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		The DACHS Business Support Team ensure that contracts are shared and added to Intend which is the current software used by the Council as a Contract Register. The Commissioning Team is working alongside the Procurement and Contracts Hub on their transformation plan and identification of a new contract management register and procurement tool to replace the current Intend system. The ASC review of completeness of contract documentation is in train but has yet to be fully completed due to capacity within the team. The team have completed a review and restructure in Dec23 and additional resource has been included to dedicate to Contract Management. The post is being advertised currently. Contract Improvement Implementation Plan in place. Commissioning Board provided oversight. Target date for completion 30/6/24	76- 99%	76- 99%

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DCASC	Contract Management	21/22	<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	30 March 2022	<p>The Contract Management Framework and toolkit has been reviewed and a Contract Management Improvement Plan is in place, with oversight of the Commissioning Board to ensure ongoing improvement.</p> <p>Additional resources have been identified following a service restructure which will support the ongoing delivery of the contract management function. The Service works closely with the Procurement and Contracts Hub to keep abreast of changes and developments.</p>	Complete	76- 99%
DCASC	Contract Management	21/22	<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	01 January 2022	<p>The Commissioning Board, reporting to DMT provides assurance to Senior Management.</p> <p>A Contract Management Improvement Plan is in place, with oversight of the Board, to ensure processes continue to improve and remain fit for purpose. The Service liaises with the Procurement and Contracts Hub to ensure all work is in line with the Council's approach.</p>	Complete	76- 99%
DoR	Cyber Security	22/23	<p>There needs to be a complete and up to date cyber security assessment based on the current Cyber Essentials benchmark for the council. This assessment needs to link to risk assessment for the insurance and a wider risk assessment of threats to the council. This needs to be reinforced by a clear remediation strategy with RAG status against risks and a clear timeline to address risks and mitigate where they cannot be wholly addressed.</p>	1	30 October 2023	<p>An external assessment was carried out in November 2023 to determine our readiness for formal certification. This confirmed that we are compliant with the majority of requirements but there are three risk areas that require further remediation. The largest of these is planned to complete by the end of June 2024. Given that the assessment has been carried out, this action is closed</p>	Complete	26 - 50%
DoR	Cyber Security	22/23	<p>There needs to be a strategic review of Active Directory to leverage better security and operational effectiveness in respect of internal security including prompt removal fo leavers.</p>	2	28 February 2023	<p>An external review was carried out in December 2023. The principal outstanding actions relate to the automation of checks on leaver process compliance, coupled with communications on process importance and monitoring of compliance. Actions are targeted for completion in April 2024. Given that the review has been carried our, this action is considered closed</p> <p>While one could argue that completion of the review discharges the letter of the recommendation, we are electing to keep this open until the remediation plan has been completed</p>	Complete	26 - 50%
DoR	Cyber Security	22/23	<p>There needs to be a system that ensures that all staff have read the council policies and procedures in respect of ICT Security.</p>	2	30 November 2023	<p>The reading of critical council policies and procedures will form part of mandatory cyber security training. Policy for the enforcement of mandatory training is being discussed by CMT on 16 January. We are allowing a 2-month period for implementation and communication of the policy</p>	76- 99%	26 - 50%
DoR	Cyber Security	22/23	<p>There needs to be close monitoring of the cyber security training to ensure that all staff have been trained and that the training has been regularly refreshed.</p>	2		<p>Policy for the enforcement of mandatory training is being discussed by CMT on 16 January. We are allowing a 2-month period for implementation and communication of the policy</p>	76- 99%	26 - 50%

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DoR	Cyber Security	22/23	There should be active ongoing monitoring of the threat environment and regular reporting alongside the Agilisys partnership to derisk current operations.	1	28 February 2023	An external review of threat monitoring was carried out in December 2023. This endorsed our current arrangements and further recommended that: 1) We should join the National Cyber Security Centre cyber Information Sharing Partnership. We have done so. 2) We should formalise our threat intelligence policy. This will be done by end March 2024 3) We should consider investing in Security Operations Centre and/or Security Incident and Event Monitoring. This would require a robust business case and may not be deemed VFM. The forecast date here allows for the potential time needed to buy and implement such services	51 - 75%	26 - 50%
DCASC	Deferred Payment	22/23	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	01 December 2022	Internal processes and requirements were jointly reviewed by the Financial Assessments and Benefits Team and Corporate Legal Services (property) in Summer 2022, procedures were updated and agreed between FAB and Legal Services. These were monitored, reviewed and tweaked during 2023 to align to changes in Legal Services arrangements and form the basis of the agreed internal procedures. Case monitoring of new DPA arrangements are reviewed at ASC debt monitoring meetings and an evaluation of case progress and procedures from the previous year will be carried out in May 2024 to share with senior managers and used to inform the basis of a proposed SLA for CMT consideration.	76- 99%	51 - 75%
DCASC	Deputyship and Appointeeship	22/23	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/work flowed 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 on 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 i@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	30 March 2023	A full review of existing processes has been undertaken. A new Caspar cloud based recording system has been procured and implemented as a central record. However, delays in the procurement and implementation of Caspar has meant a delay in implementing these new processes. Now installed the new processes from the review are now being implemented in the new system and will be completed by March 2024.	76- 99%	51 - 75%
DCASC	Deputyship and Appointeeship	22/23	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 December 2022	All of the team are aware of where the office processes are held on file, and we have started to introduce new processes on Caspar. There are easy guide tick lists to follow that have been created. All processes have been reviewed; new processes once implemented in Caspar will be saved in one central place on SharePoint for the team to access. All old processes have been deleted. New processes have been created, now being shared in share point and briefed in team huddles. Caspar Cloud solution procured and now installed. An Independent Financial Advisor (IFA) has been sourced for clients that hold over 50k.	76- 99%	26 - 50%

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DCASC	Direct Payments	22/23	<p>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: -</p> <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 <p>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.</p>	2	30 April 2023	<p>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.</p> <p>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.</p> <p>The additional setup function within the team allows improved frequency of monitoring reviews for both managed and directly managed cash accounts. A new Risk Stratification matrix has been developed to manage the frequency of these reviews on individual accounts.</p>	Complete	51 - 75%
DCASC	Direct Payments	22/23	<p>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.</p>	2	15 February 2023	<p>Reasons for unspent balances are now recorded on the DP Monitoring work step in Mosaic, along with confirmation of having reported this to the appropriate ASC operational worker/team. A form in Mosaic has been amended to facilitate this.</p>	Complete	51 - 75%
DCASC	Direct Payments	22/23	<p>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.</p>	2	30 April 2023	<p>Allpay have a Card Status Report which shows all live balances. Paycoll Payroll are now sending us a summary report monthly with latest balances for all of their DP users.</p> <p>These reports will now be analysed monthly with cross referencing to weekly Direct Payment amounts to determine used and unused funds. Especially high or low balances identified will be prioritised for monitoring.</p>	Complete	26 - 50%
DCASC	Direct Payments	22/23	<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	29 April 2023	<p>A review has been completed of procedures, processes and templates related to Direct Payment set up. All procedures have been documented as part of this review. Processes are in place to create a separation of duties identified in this audit. There will be ongoing development and reviewing of procedures and processes.</p> <p>Declarations of interest have been completed by all Direct Payment staff.</p> <p>A new Direct Payments function has been set up, which separates the setting up of a direct payment from monitoring. Staffing resources available mean this will be compromised though if leave/sickness leads to monitoring officers having to cover set up.</p> <p>6 monthly audits are in place to check that ERRG approve all direct payments, that purchase orders are being raised & a signed direct payment agreement is held.</p>	Complete	51 - 75%
DCASC	Direct Payments	22/23	<p>Validation checking and system exception report controls should be introduced to ensure information or 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	Tuesday, January 31, 2023	<p>Declarations of interest forms have been completed by all Direct Payment staff. These forms are held by Senior Officers.</p> <p>The new Direct Payment setup function role has created a separation of duties, though this will be compromised in cases of leave/sickness due to staffing resources available.</p> <p>Separations of duty will be checked in annual audits (as part of recommendation 5). A Mosaic report is analysed every 6 months to identify which Officers made Direct Payment purchases. For the period April – October 2023, 75% purchases made by the set-up function, 25% purchases made by the monitoring function.</p>	Complete	51 - 75%

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DoR	Employee Gifts & Hospitality and Declarations of Interest	23/24	<p>It is recommended that all Council systems are risk assessed to establish the level of need for users of each system to make a declaration of interest before access is given.</p> <p>There needs to be an annual refresher to remind staff of the need to declare any interests that may be relevant to the data sets held within the system.</p> <p>Where possible, access should be restricted to accounts and data where an interest has been declared. Where this is not possible business processes should be reviewed to ensure that any inappropriate access, changes etc. would be identified, or that any one process cannot be completed by a single person.</p> <p>DICT should consider this as part of any business change or new system process.</p>	1	31 March 2024	actions are in place to address the recommendation	26-50	N/A
DoR	Employee Gifts & Hospitality and Declarations of Interest	23/24	<p>The declaration of gifts and hospitality process needs to be overhauled to make the process simpler and to encourage staff to declare the offer of gifts and hospitality when necessary.</p> <p>Consideration should be given to making this an electronic and centralised process, accessible via the intranet, and where possible with inbuilt work flows. Research and consideration should be given to using:</p> <ul style="list-style-type: none"> •Office 365 Approvals •Office 365 Forms •Modern Gov •iTrent self serve <p>The process should include the review, monitoring, and periodic reporting to DMT/CMT.</p> <p>Consideration needs to be given to the retention period.</p>	2	29 June 2024	This is now complete	Complete	N/A
DoR	Employee Gifts & Hospitality and Declarations of Interest	23/24	<p>The Council needs to ensure that agency staff are given the opportunity to declare interests on their first day.</p> <p>Managers should be required to get agency workers to complete a declaration form of interests which could be held with the Resourcing and HR Systems Manager who is the main contact for the Council's agency framework.</p>	1	31 January 2024	Complete – a DOI process has been added to iTrent. Employees can make a DOI at any time through self-service. Agency workers are now required to complete a DOI as part of their registration process before joining the council.	Complete	N/A
DoR	Employee Gifts & Hospitality and Declarations of Interest	23/24	<p>The declaration of interest's process needs to be overhauled to make the process simpler and to encourage staff to make a declaration at the earliest opportunity, when necessary, and to review and refresh declarations at least annually.</p> <p>Consideration should be given to making this an electronic and centralised process, accessible via the intranet, and where possible with inbuilt work flows. Research and consideration should be given to using:</p> <ul style="list-style-type: none"> •iTrent •Office 365 Approvals •Office 365 Forms •Modern Gov <p>When a declaration of interest is made and/or a copy held on iTrent, it should be easily identifiable via the managers portal of iTrent, so that subsequent managers are aware of the interests of their staff and can take appropriate action. It would be beneficial to be able to easily identify which staff have made a declaration so that statistical data can be reported to CMT/DMT.</p>	2	31 March 2024	Functionality has been added to our onboarding portal which requires new employees to confirm that they have read and understood the code of conduct	Complete	N/A

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DEGNS	Facilities Management	21/22	<p>The list of properties held on Planet FM should be reconciled periodically by Property Services against the list of properties held by Valuations.</p> <p>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.</p>	1	03 January 2024	<p>The list of properties were reconciliation on 09/07/2021. The list includes all properties in which the council has an interest however Assets need to re confirm the current RBC responsibilities for leased property where it exists. The list produced in 2021 in consultation with Valuations revisited in 2023 the last time 27/11/2023 by FM and Property Services Compliance Team and the Planet data base updated based on the current information held by Assets team. The status of the property is updated as part of the sale and empty property status property as they change.</p>	Complete	NA
DEGNS	Fuel system	23/24	<p>Excluding the hire vehicle usage and replenishment of stock, Fleet Management should confirm the justifications for why services are using petrol stations when fuel is provided at the Bennet Road depot. E.g.</p> <ul style="list-style-type: none"> -Are there scheduling or dispensing issues i.e., queues? -Is this deliberate exploitation of poor control? -Fuel shortages at the depot? -The depot is an inconvenience? <p>NB: Although we understand there were problems with the petrol tank at Bennet Rd between June and September 2022, unleaded petrol and diesel were still being purchased at the stations even though this was rectified.</p>	2	03 January 2024	<p>The approach is to only use the Shell fuel card at petrol stations for business continuity purposes. A system of approval for issuing if fuel cards in in place to only use for business continuity purposes. Fuel stations have not been used since the audit. In addition, the process for issuing cards includes a reminder to insist vehicle registrations are included on all receipts and finance will only pay if registrations are on invoice all aware.</p>	Complete	N/A
DEGNS	Fuel system	23/24	<p>The Council should ensure the petrol stations record the vehicle registration number on the receipts and invoices. Where the vehicle registration cannot be substantiated, the invoice should be disputed and placed on hold.</p> <p>We would also advise the purpose and contractual provisions for using the petrol stations be Fleet Management's responsibility and that they review the service purpose and confirm and discuss the terms of conditions with the petrol station fuel card provider.</p>	2	03 January 2024	<p>The approach is to only use the Shell fuel card at petrol stations for business continuity purposes. A system of approval for issuing if fuel cards in in place to only use for business continuity purposes. The process for issuing cards includes a reminder to insist vehicle registrations are included on all receipts and finance will only pay if registrations are on invoice all aware. The terms and conditions and fuel provider to include registrations are applied.</p>	Complete	N/A
DEGNS	Fuel system	23/24	<p>The security arrangements should be reviewed to ensure fuel is better secured and accounted for. This could include, but is not limited to:</p> <ul style="list-style-type: none"> -Using ANPR to confirm the vehicle registration fuel card presented to the fuel system. -Bar codes to reconcile fuel drawings to vehicles -Plant fuel cards are controlled as an employee asset. -Quality and fixing of CCTV (360-degree coverage, better positioning of cameras) -Proactive monitoring of fuel usage against consumption -All health and safety requirements. 	1	03 January 2024	<p>Security arrangements have been reviewed and amended. Plant fuel cards have been cancelled and users must present to the FM lodge and sign out Plant Fuel card (Plant key) detailing the use and signing to confirm. Quality digital CCTV has been installed throughout including specific additional camera facing the fuel consul. Proactive monitoring of fuel is in place utilising fuel reports from the fuel system and cross checking with the vehicle tracking system. Any old vehicle keys have been deleted from the system and control in place. An auto pump and vehicle recognition system which provides data onto the fuel system is expected to be installed by end of Jan 24 this is in addition to the robust control now in place. Improved and enhanced H&S monitoring in place undertake by FM.</p>	Complete	N/A
DEGNS	Fuel system	23/24	<p>Both the responsibilities for administering and using the fuel management system should be reviewed, confirmed, and documented to ensure the fuel system is used effectively. This should include: -</p> <ul style="list-style-type: none"> -Ensuring the system clock is correct -Ensuring the stock management system is properly utilised -Ensuring fuel cards are issued and retrieved and closed on the system -Ensuring accounting changes remain appropriate 	1	03 January 2024	<p>Responsibilities for administering the system have been reviewed. FM manage the fuel system and fleet undertake monthly auditing. In addition the fuel system clock is now correct and updates automatically. Fuel card exercise to close off old vehicles is complete and names of leavers deleted off the system. The system is manually dipped pre and post delivery as well as on a weekly routine basis and recorded on a database which is sent to finance. There is a current issue with finance being unable to provide monthly reports due to E5 and capacity.</p>	76-99%	N/A

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DEGNS	Fuel system	23/24	Fuel deliveries should be recorded on the fuel system to ensure the stock record is updated so that system fuel holding can also be reconciled against those calculated by Finance, and to better alert the reordering of more fuel.	2	03 January 2024	All fuel deliveries are recorded and details are sent to finance, a manual pre and post delivery is recorded to ensure the data of fuel delivered and fuel in the tanks match to confirm stock levels can be reconciled. There have been no instances of stock out since the audit due to the new processes.	Complete	N/A
DEGNS	Fuel system	23/24	The accounting procedures to ensure services are held accountable for the fuel used should be reviewed. This should include: - -Service budget responsibilities e.g., including monitoring -Accounting transaction code changes -Better use of technology and existing systems e.g., ANPR and continual use of the fuel management system NB: Parking Services has advised ANPR can be used to directly charge a service.	2	03 January 2024	Revised accounting monitoring has been reviewed and agreed. Fleet lead on monthly audit of fuel use using reports from the fuel management system provided via FM to Finance and cross checking with data from the vehicle tracking system. Budget is being transferred to Fleet management to aid management of the system when E5 allows. There is a current E5 and capacity related issue with finance producing monthly reports for Fleet to undertake the new auditing process checks. Technology will be used in the future for vehicle and fuel recognition (Jan 2024) to further automate the process but ANPR is not appropriate.	76-99%	N/A
DEGNS	Fuel system	23/24	The business use of every 'enabled' fuel card on the system or in circulation must be immediately revalidated by the service and closed on the system where appropriate. Leaver procedures need to be improved to ensure fuel cards are controlled as an 'asset', so that Override and Plant fuel cards are recovered and closed on the fuel management system.	1	03 January 2024	Monthly leaver procedure is in place. All supervisor and plant keys have been cancelled and robust system of signing out plant key is in operation. All old vehicle fuel keys been disabled on the system.	Complete	N/A
DEGNS	Fuel system	23/24	The fuel tanks should be re-dipped once the delivery has been made to substantiate the quantity of fuel delivered, and where possible checked against metered a vehicle gauge. Consideration should be given to installing automatic stock readers.	2	03 January 2024	Manual pre and post fuel dipping is in place. The fuel provider issues accurate digital delivery notes confirming the metered fuel received.	Complete	N/A
DEGNS	Fuel system	23/24	The stock dipstick reading checks should be compared against the current stock record on the fuel system and then proactively monitored. We recommend that management investigate the industry variance standard e.g., is a 10% variance acceptable?	1	03 January 2024	The manual pre and post fuel dipping in place and proactive monitoring is in place with management investigation if variance is detected by finance.	Complete	N/A
DCASC	Housing repairs	22/23	There should be consistency and clarity as how costs are arrived at to recharge to tenants. If standardised costs are to be used, it should be clear when, and these should be reviewed and updated to reflect current prices. Tenants should be recharged costs where appropriate, an agreed deposit taken, and a clear audit trail should be maintained to provide a rationale where recharges are not made. Consideration should also be given to charging tenants for aborted/carded/unable-to-access property jobs.	2	29 September 2023	This piece of work is ongoing. A new Team Leader has been appointed and they are undertaking a wider review of this area of work. Implementation of the NEC system in April 24 should make this easier to track and audit. Work is underway to explore what the new rates should be and ensure that there is a clear rationale behind any charges	26 - 50%	N/A
DCASC	Housing repairs	22/23	Further consideration needs to be given to the full implementation of a pay and rewards scheme. It should be ensured that the time recording system for jobs is used correctly. Trades will need to use their PDAs correctly to accurately record the time taken on each job for example, to record the time when trades accept a job, are on the way to it, arrive and start the job and complete it. This will also help to ensure that residents are notified when the trade is end route to them	2	30 May 2023	Pay and Productivity Scheme has been reintroduced - no deductions until the beginning of the financial year. Data is being collected and is shared with the operatives monthly in advance of the rollout of deductions. The data to date is showing clear evidence of improved productivity. An action has been completed to ensure staff appropriately use the PDA and where required disciplinary action will be followed for persistent failure to comply. This will be a regular feature of tool box talks moving forward	Complete	76- 99%

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DCASC	Housing repairs	22/23	Further review of staffing levels needs to be undertaken, including a review of the balance of employees versus sub-contractors, an appropriate split of trades, replacement of leavers/succession planning particularly in relation to apprentices and officer sickness levels. Information from key systems e.g., it rent and the finance system (currently Oracle Fusion) needs to be readily available and able to be reported on.	1	29 April 2023	The establishment has been reviewed with the Finance Team and HR. Recruitment plan in place and actioned. Process to clear with HR and Finance before posts are advertised. As posts are filled then less work will be subcontracted . Sickness levels in the service continue to be addressed and actioned. All managers have had refresher training on absence management	Complete	76- 99%
DCASC	Housing repairs	22/23	It is recommended that housing repairs charges be automatically transferred to the finance system (currently Oracle Fusion) with appropriate reconciliations to ensure the correct amounts have been transferred. Manual transfer processes should be avoided where possible as they are subject to errors and omissions and are time and labour intensive. It should be ensured that the correct schedule of rates is used for works carried out.	2	31 December 2023	The current Housing system is not capable of an automatic interface. It is hoped that the new Housing NEC system will be able to do this in the phase 2 implementation. Phase 2 will be post phase 1 which is due to go live in April 24 therefore implementation date of recommendation is revised to 31/7/24. Trade Operatives are frequently reminded at tool box talks of the need to use the correct Schedules and are being spot checked by supervisors and surveyors as part of the quality checks.	51 - 75%	0 - 25%
DCASC	Housing repairs	22/23	Reports of key information need to be readily available to those who require them with an agreement reached as to what information is required, by whom and when. Time taken to complete jobs needs to be reviewed and issues identified and addressed where completion times do not fall within the agreed timeframe. Jobs need to be completed/closed down correctly to avoid jobs being raised twice/charged twice and completed on a "first time right" principle to avoid recalls and correct schedule of rates and time etc. charged to the jobs. Completed jobs should be reviewed and approved/rejected in a timely manner to ensure timely invoicing/recharge of repairs costs. Where possible, workflows/inputs should be automated rather than manual. Where manual input cannot be avoided, these should be entered and reviewed in a timely manner to allow meaningful review of completion times for jobs, to ensure jobs are closed in a timely manner and to allow appropriate analysis for example customer satisfaction.	2	29 September 2023	Reporting information is available to ensure supervisors and managers can successfully audit work. Process in place for managers and supervisors to carry out audits and review of jobs which is happening on a regular basis. Audits include time taken to complete jobs, closure of jobs, duplication etc and relevant actions to address. Ongoing training across the trade operatives is in place through tool box talks to ensure appropriate actions are taken around raising of jobs, requests for additional work and closing down of jobs. Job backlog actively being reduced with identification of duplicate and completed jobs being closed down.	Complete	51 - 75%
DCASC	Housing repairs	22/23	Roles and responsibilities both within and between the client and contractor need to be clarified to avoid roles being repeated or not fulfilled. Also, consideration needs to be given to the roles of the Finance and Quality and Business Assurance teams to avoid replication of roles/meetings, for example having a joint meeting with both teams. Declarations of interest should be made at the start of employment and then on a regular basis, with declarations retained in a central, secure location for future reference, together with associated clarification of roles and responsibilities for this between rents/repairs teams. Appropriate safeguards should be put in place for related staff - for example, they should not be arranging systems access for each other.	2	31 October 2023	Roles and responsibilities will be clarified following the Repairs Review currently being carried out by external consultants this will determine the model of delivery for the service moving forward. The review is due to be complete in January 2024. Outstanding work on roles and responsibilities will commence after this date. Declaration of interest forms are completed and sent to the System Administrator in Housing Rents who has responsibility and holds the information in the system. Managers have been reminded that staff are prohibited from setting up users who are related to them and that declarations of interest must be completed when applicable. Retrospective declaration of interest forms are being sent to all trade operatives to complete and sign to ensure up to date information is in place. The process around declarations of interest has also been incorporated into the induction process for new managers.	51 - 75%	26 - 50%

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DCASC	Housing repairs	22/23	There should be current contracts in place with all repairs/maintenance sub-contractors, with extensions agreed as per the Council's documented processes and prior to the initial contract expiring. There should also be regular monitoring of jobs allocated to sub-contractors to ensure they are being carried out in a timely manner, invoiced once completed and the job closed down on Ohms and Total.	1	29 June 2023	Existing contract for reactive repairs and voids now extended. Procurement process begun for retender of the contract. Procurement plan in place for regularising the smaller contractors and putting contracts in place. Early stage of procurement process underway Process in place to manage sub contractors, regular contract monitoring is now underway including the monitoring and closing down of jobs and appropriate invoicing	51 - 75%	51 - 75%
DCASC	Housing repairs	22/23	Post-work inspections need to be carried out on a regular basis and on an agreed sample size, outcomes recorded and issues/common issues identified and addressed in a timely manner.	2	29 September 2023	Targets are in place, new digital process for capturing the information and actions required, tracking to completion	Complete	0 - 25%
DCASC	Housing repairs	22/23	There needs to be a review of the appropriateness of the costs of jobs to ensure they are charged and at the correct amount for both internal and subcontractor work. Client and contractor representatives need to review call centre scripts to ensure a more efficient customer service experience and use of trades time. Clarity should be obtained in relation to the agreed process where trades were unable to gain access to a site and the number of attempts that should be made before a job is closed and shared with all trades. Supervisors need to challenge trades where jobs are not completed on the allocated day.	2	31 December 2023	All works are charged in accordance with the NHF schedule of rates. Subcontractor prices will be tendered and be used to benchmark RBC rates. Monthly meetings are held with the Call Centre who use the Repairfinder system to assist with identifying the correct job / ordering code. The script is being reviewed in January 2024 with all parties concerned. A process is already in place for when a trade operative cannot gain access. Trade operatives have been reminded of this at tool box talks. Further work has been done with supervisors to ensure they appropriately challenge trade operatives if the job is not completed in the required time or on the day.	76- 99%	26 - 50%

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BfFC and RBC joint audit	Intercompany accounting	21/22	<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 October 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 is planned to be completed in Q4 23/24</p>	26 - 50%	26 - 50%
BfFC and RBC joint audit	Intercompany accounting	21/22	<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 -Electronic authorisation process 	2	31 October 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> <p>ICA controls to be implemented in Q3 23/24 as part of the new finance system implementation, a review of procedures will be undertaken in Q4 23/24</p>	26 - 50%	26 - 50%

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BfFC and RBC joint audit	Intercompany accounting	21/22	<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 Payment for services provided outside of those in the contract -Apportionment <p>Best practice requires a common standard across all entities.</p>	2	29 April 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, this is 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 process being designed and built as part of the e5 implementation. This process needs to be tested by RBC and BfFC finance staff before being rolled out. This work s expected to be completed in Q4 of 2023/24.</p>	76- 99%	76- 99%
BfFC and RBC joint audit	Intercompany accounting	21/22	<p>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.</p> <p>Consideration should be given to including intercompany- tasks and responsibilities within the annual performance review goals / targets for relevant staff.</p>	2	29 October 2022	<p>This process is complete and included in regular performance monitoring and picked up through budget monitoring discussions</p>	complete	76- 99%
BfFC and RBC joint audit	Intercompany accounting	21/22	<p>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.</p> <p>Responsibility for completing reconciliations should be allocated to an appropriate individual and include authorisation for any necessary adjustments.</p>	2	29 June 2022	<p>Grant reconciliations are being undertaken quarterly and this activity has now transferred into business as usual.</p>	complete	51 - 75%
DCASC	Mosaic Payment Controls	21/22	<p>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.</p>	1	09 July 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.</p>	Complete	76- 99%
DCASC	Mosaic Payment Controls	21/22	<p>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.</p>	1	29 September 2021	<p>Audit Recommendations 189 20/21, 229 21/22 and 231 21/22 are linked</p> <p>A dedicated resource is in post to review on a case-by-case basis and progress recovery action based on a documented and consistent approach, which is appropriate. Agreements have now been established for all Providers to recover the balance of any prepayment. 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. Ongoing engagement is maintained with all Providers.</p>	Complete	76- 99%

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DCASC	Provider Payments	22/23	The facility to automatically issue informative remittance advices consistently to suppliers should be documented as part of the new financial system (Advanced e5) project for implementation during Q3 2023/24 to ensure that this is correctly captured.	2	31 December 2023	Mosaic has the ability to configure email remittances to Providers from version 22.2. Upgrade path to 22.2 in Mosaic Roadmap. The current interface from Mosaic to e5 does not include itemised details and a new specification will be developed Q1-Q2 24/25 after embedding the new Finance system. Subject to Access group resources testing should be carried out on new interface Q3.	26 - 50%	N/A
DCASC	Provider Payments	22/23	A long-term solution should be found to resourcing the ongoing project work to reconcile a) outstanding invoices with suppliers, b) pre-payments and payments due and c) credit notes, to ensure that the controls and overall position are maintained and to avoid a reversal of the progress made to date. We are aware that ASC management are considering solutions currently. Evidence is in place to show consistent work and progress applied to managing outstanding invoices, pre-payments and credit notes since the original audit recommendations were agreed. However, outstanding balances are still high with this remaining a significant work in progress; constant new transactions and issues are also added to the data set.	1	31 December 2023	The following actions have been undertaken – •With support from a specialist interim worker, pre-payments to providers during the Pandemic have now been reconciled against invoices with attainable pre-payments recouped. This project concluded at the end of December 23. •Resources with Accounts Payable have been reviewed. •The overall capacity of the DCASC Purchasing Team (Brokerage) has been increased. Once fully inducted, new officers will provide sufficient capacity to address the mismatches between provider invoices and purchased care. •Good communication channels have been established between Brokerage, Accounts Payable, Commissioning and Providers to address issues. Significant support is routinely provided to providers to improve the quality of invoices. •An overview of the Purchase to Payment pathway has been developed to improve pathway and understanding of roles.	Complete	N/A
DCASC	Provider Payments	22/23	The ASC Scheme of Delegation (SoD) should be completed and approved/signed off and should reflect the terms of the current RBC Constitution (October 2022). Management have agreed to confirm to Internal Audit when this action is complete (May/June 2023).	2	29 September 2023	An interim communication was 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 September 23, subject to some minor amendments. An implementation plan is now being worked through to ensure MOSAIC changes and Policy changes are considered and implemented.	Complete	N/A
DCASC	Provider Payments	22/23	The development of automatic reporting facilities within Mosaic, which is currently being explored with the system supplier Servelec, should have a timescale estimated; this should form part of the budget development process for 2024/25 commencing autumn 2023 if system changes and current budgets will not enable earlier achievement.	2		Request logged with supplier. Awaiting quote to confirm whether this will be possible.	76- 99%	N/A
DCASC	Provider Payments	22/23	Where exceptional amounts/values are identified in supplier/provider invoices, some evidence should be recorded to confirm that a reasonableness check has been applied to verify the accuracy or validity of the payment. This should be carried out prior to the authorisation for payment and processing stage to prevent delays, but more importantly to reduce the risk of error or overpayment being made. We suggest that a practical threshold is agreed to apply such checks, for example invoices above a specified value (e.g. 20,000) or a significant percentage higher than previous invoices for the same provider (e.g. 50%).	1	29 September 2023	Reasonableness checks are in place. This includes a pre-check performed by Accounts Payable before forwarding the payment cycle(s) for authorisation/certification (Decisions are made by ERRG and for Personal Budgets this forms the basis of the PO which is added to the system to ensure that amounts do not exceed the agreed amount). The Finance Business Partnering Team then carry out a second stage review of Mosaic B13 reports of all high value amounts to see whether anything has been missed. Notifications are sent to the Commissioning Team advising when providers will miss a payment due to a credit, and also when a different method of recouping overpayments is required.	Complete	N/A