

Appendix one

Dir	Audit Title	Year	Recommendation	Priority	Implementation Date	Responsible Officer Latest Update	Status Mar-24	Status Dec-23
DEGNS	Community Infrastructure Levy	23/24	A list of all the technical issues that require assurance on or assistance from Exacom should be prepared and submitted for investigation e.g., •Ensure the outstanding balance between demand and finance sums are reconciled. •Rounding off the calculation index ratio factor (CIL). •Debt report feeder (S106)	2	30/04/2024		0-25%	New
DEGNS	Community Infrastructure Levy	23/24	The procedures and processes for producing the CIL Demand Notice, recovering, and accounting for the payment, including enforcement should be documented. To ensure CIL debts are recovered on a timely basis, a SWOT / cost-benefit analysis should be completed to ascertain if legal assistance is required to help enforce recovery before these are placed on land charges.	2	31/12/2024		0-25%	New
DEGNS	Community Infrastructure Levy	23/24	The recovery status of the CIL debt should be reported to the Accountancy Service and the Assistant Director of Planning, Transport & Regulatory Services each month for monitoring and reporting purposes.	2	30/09/2024		0-25%	New
DEGNS	Community Infrastructure Levy	23/24	A certified copy of the reconciliation of cash receipts between the E5 and Exacom systems for CIL and S106 monies should be completed and forwarded to the Policy Planning Manager and the Accountancy reconciliation team quarterly.	2	30/09/2024	Reconciliations are currently shared with the S106/CIL monitoring officer but will also be shared with the Policy Planning Manager & the Reconciliation team going forward. This will commence with the reconciliations for the 2023/24 financial year.	0-25%	New
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	30/11/2023	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. This work is on track for completion by target date of end of June 2024	26-50%	26-50%

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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	31/03/2024	To provide further robustness the processes for recovery of agreed CHC costs has been built into Mosaic workflow. This work is implemented March 2024 in line with the deadline.	Complete	26-50%
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	31/12/2021	The Commissioning Manager to oversee the Quality and Contracts portfolio has been appointed and will start on 1st April 2024 and will oversee review of the Contract Management processes for DCASC. The Procurement & Contract Hub are commissioning a new contract register tool for the Council. DCASC is supporting this work to ensure that requirements are met. Timescale for new register - September 2024.	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 Dec 23 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%
DCASC	Contract Management	21/22	The existing monitoring and reporting controls should be developed to provide timely and effective assurance to senior management on the status of: - <input type="checkbox"/> Strategic commissioning risk, <input type="checkbox"/> Contractual and service delivery risk of providers, <input type="checkbox"/> Compliance within ASC and with providers, <input type="checkbox"/> The completion of contractual documentations.	2	01/01/2022	Governance Structures are in place in line with the Contract Procedures Rules and Scheme of Delegation. The DACHS Commissioning & Procurement Board and DMT provides oversight of activity and output on key contracts. The Board meets every 6 weeks and has representation from Commissioning, Finance, Procurement, Ops and Legal. The TOR for the Commissioning Board was refreshed in September 2023 and membership extended to include Public Health. Monthly reports are provided to DACHS DMT and the Lead Member. The Commissioning Manager to oversee the Quality and Contracts portfolio has been appointed and will start on 1st April 2024. Market and Contract Reports for each key market will go to Commissioning Board on an annual basis from 2024/25.	76-99%	Complete

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DEGNS	Coroners Service	23/24	Consideration should be given to reviewing and updating the SLA in place between the six Berkshire Local Authorities, as appropriate. The review should also include clarification of the governance processes for decision-making and reporting on the coroner's service within the six Berkshire Local Authorities.	2	01/09/2024	Updating the SLA is dependent on tabling a proposal to review the apportionment of costs between the authorities. Awaiting steer from Director of Finance as to when that proposal will be taken to Berkshire Treasurers. A report will be taken to BPSN in April 2024 which updates on the Coroners Removals contract with the intention that this includes reference to apportionment. This will be included if agreed by Berks Treasurers.	0-25%	New
DEGNS	Coroners Service	23/24	Signed contracts (including details of KPIs) should be in place for all key services following the Council contract procurement rules, with fees for services agreed in advance of them being provided. Sufficient time should be allowed prior to the end of a contract for appropriate tendering/retendering/agreement of an extension to ensure there is appropriate authority and a formal agreement in place before the contract ends. The case management system contract should be retendered to ensure that an appropriate system is in place and that value for money is being achieved. Consideration needs to be given to how to address the shortage of providers for key coroner's services contracts (where not already in progress) resulting in the awarding of contracts to either the incumbent or sole providers, as this is unlikely to lead to best value. There should be signed contracts in place with all Assistant Coroners, which are explicit for example in terms of what could be claimed in travel expenses, and employment status.	2	01/03/2025	Signed contract extension in place for UHL Toxicology contracted from January 2024-January 2026. Signed contracts in place for all Assistant Coroners - effective from July 2023 - these include agreed schedule of fees. Assistant Coroner's are not employees of the Council which is set out in the terms of the agreement. A signed interim contract for the EMFS body removal service is now confirmed effective from 1st April 2024 to 30th September 2024 and includes an option for a further 6 month extension, subject to the service being brought in-house. Bringing the service in-house seeks to avoid future procurement exercises and award to a limited market at a high expense. The extension to the mortuary contract is currently awaiting RBC Legal amendment before can liaise further with the supplier. Consideration will be given to going out to procurement for the case management system later in the year, although there are only 2 such providers of this system and therefore a limited market. The current system is embedded within the service and is used by external parties, therefore consideration needs to be given for any potential savings against the labour costs in switching providers. Consideration will also be given to procuring a pathologist/s later in the year. This may be dependent on other projects such as the regional mortuary and exploration into local CT post-mortem provision.	76-99%	New
DEGNS	Coroners Service	23/24	There should be appropriate contract management of all contracts, with regular review meetings held and KPIs provided, assessed, discussed, and challenged as relevant.	2	01/04/2024	Meetings to be arranged - email invitations to be sent w/c 2nd April 2024	51-75%	New
DEGNS	Coroners Service	23/24	Appropriate checks should be undertaken on invoices received to ensure that the correct and agreed rates have been charged, and for the services agreed. All rates for services carried out should be formally agreed upon in advance of the service being provided. Payments should be made in a timely manner. There should be clarity and consistency both within and between Assistant Coroners' contracts. Claims should be made in a timely manner i.e., within a month of being incurred.	2	01/04/2024	Checks on invoices are undertaken by Administrator and Principal Coroner's Officer. All rates for services carried out are requested and agreed in advance of the service provided. This refers to one incident whereby our contracted Toxicology provider needed to use another provider due an emergence of a novel substance not tested elsewhere in the UK. This has been raised with supplier and will be monitored in contract meetings going forward. All staff have been reminded to seek expert witness quotes in advance and document these and receive sign off by Principal Coroner's Officer. All providers, including Assistant Coroner's have been reminded to invoice in a timely manner and this will be monitored. There are two Assistant Coroner's on a previous agreement (not contract) which differs slightly to the new cohort of ACs. It is expected that the use of these ACs will reduce significantly due to a retirement and also the employment of a full time salaried Area Coroner.	76-99%	New

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DEGNS	Coroners Service	23/24	Regular meetings and reporting should be held between the six Berkshire authorities, with standard agenda items, which should include a review of the budget, identification of any risks/issues arising, and consideration and agreement as to how these should be addressed.	2	01/09/2024	This is linked to the review of the joint arrangement and method for apportionment of costs. It is intended clauses are added to the agreement which confirms the commitment from each authority for governance arrangements. Meetings can be established once the principles of the JA are agreed (i.e. this is not dependent on the final agreement being confirmed)	0-25%	New
DEGNS	Coroners Service	23/24	It should be clarified, agreed and clearly documented the basis on which the apportionment of coroner's office and main budget costs between the six local authorities were being made. This basis should be reviewed as part of a review of the SLA and then reviewed on a regular and ongoing basis going forward. Once the basis of apportionment is agreed upon, there should also be clearly documented policies and procedures detailing how the processes should be carried out, which should be followed, and costs calculated on this basis. There should be clear workings and supporting evidence for all calculations with all relevant individuals having a clear understanding of the calculations. All relevant documentation should be stored centrally to ensure a clear audit trail is maintained and easily accessible in case of future queries.	2	01/09/2024	Awaiting steer from Director of Finance as to when that proposal will be taken to Berkshire Treasurers. A report will be taken to BPSN in April 2024 which updates on the Coroners Removals contract with the intention that this includes reference to apportionment. This will be included if agreed by Berks Treasurers.	0-25%	New
DoR	Cyber Security	22/23	There needs to be a system that ensures that all staff have read the council policies and procedures in respect of ICT Security.	2	30/11/2023	The reading of critical council policies and procedures will form part of mandatory cyber security training. Policy for the enforcement of mandatory training was discussed by CMT on 16 January and a task-and-finish group has been set up to implement mandatory training including the reading of security policies for staff.	Complete	76-99%
DoR	Cyber Security	22/23	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.	2		Policy for the enforcement of mandatory training was agreed at CMT on 16 January. Officers are currently working through the way in which the policy will be operationalised.	Complete	76-99%
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	28/02/2023	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. A business case for SIEM (Security Incident and Event Monitoring) is in active preparation	Complete	51-75%
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	01/12/2022	A set of working practices have been agreed between legal services and the FAB Team.	Complete	76-99%

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DCASC	Deputyship and Appointeeship	22/23	<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/work flowed 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 on 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). It would also be beneficial to clearly document the calculations, including amounts/dates used, to determine deputy's and appointees' fees.</p>	1	30/03/2023	<p>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. There have been delays with the new system Caspar Cloud being installed, this was to do with them not agreeing to the G-Cloud T&C's, we have finally had the new system in operation for about 4 weeks and just about to make the old system redundant. (This took 2 years, at the time of the audit I did not anticipate the delay)</p> <p>Now that the team have familiarised themselves with the new Caspar, the process will be updated (actually in the process of being updated). Not only have we had a new system installed, the Court of protection also changed their processes recently so we are incorporating the new processes for making an application for Deputyship.</p> <p>Deceased we have a process in place, however this was delayed due to getting agreement in place to use a genealogical company, for deceased estates.</p> <p>process have been reviewed</p>	Complete	76-99%
DCASC	Deputyship and Appointeeship	22/23	<p>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.</p>	2	31/12/2022	<p>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.</p> <p>new processes have been created, now being shaved in share point and briefed in team huddles</p> <p>There have been delays with the new system Caspar Cloud being installed, this was to do with them not agreeing to the G-Cloud T&C's, we have finally had the new system in operation for about 4 weeks and just about to make the old system redundant. (This took 2 years, at the time of the audit I did not anticipate the delay)</p> <p>Now that the team have familiarised themselves with the new Caspar, the process will be updated (actually in the process of being updated). Not only have we had a new system installed, the Court of protection also changed their processes recently so we are incorporating the new processes for making an application for Deputyship.</p> <p>Deceased we have a process in place, however this was delayed due to getting agreement in place to use a genealogical company, for deceased estates.</p> <p>processes now complete</p>	Complete	76-99%

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DoR	Employee Gifts & Hospitality and Declarations of Interest	23/24	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. 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. 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. DICT should consider this as part of any business change or new system process.	1	31/03/2024	actions are in place to address the recommendation	26-50%	26-50%
DEGNS	Fuel system	23/24	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: - -□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	03/01/2024	Clock is now correct. Fuel card reporting exercise underway closing off old cards and updating names on system complete end of Sept 23 Reports are being received and audited by fleet who report back to the managers of the system	Complete	76-99%
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	03/01/2024	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.	Complete	76-99%
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	30/06/24 (Revised)	The audit report states that standard charges are in place and set by Housing Management , this isn't actually the case and never has been. In the lead up to each new financial year Feb./march housing management meet with colleagues from property services and review the schedule of rates for the most common requested jobs and the recharges are updated in line with the uplift in schedule of rates . When a tenant contacts the call centre requesting a repair, the call centre staff will ask a number of questions to ascertain what the job is and how the fault/repair occurred. Once this has been determined the call centre staff identify if the repair is the tenant responsibility and if it is the job is marked as a rechargeable repair and the tenant will be asked to pay 15% deposit in order for the job to be confirmed. The same applies if a job is requested and it is not identified as a rechargeable repair and then the trade operative attends and establishes that the repair is the tenants responsibility for which they should be charged, this is marked by the operative and is then feed back to the income recovery team for a rechargeable repair to be raised on the Housing system. If a job is logged in the first instance as a rechargeable repair and it is later establish that for some reason the repair is not rechargeable a clear audit trail is logged on the Housing IT system as to why this job and is not rechargeable and a refund of any deposit paid is arranged in line with current refund procedure.	76-99%	26-50%

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DCASC	Housing repairs	22/23	<p>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.</p> <p>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.</p> <p>Supervisors need to challenge trades where jobs are not completed on the allocated day.</p>	2	30/06/24 (Revised)	<p>All works are now charged in accordance with the National Housing Federation current Schedule of Rates (version 7). Subcontractor prices are tendered and used to benchmark RBC rates.</p> <p>Monthly meetings are being held with the Call Centre who use the Repairfinder system to assist with identifying the correct job / ordering code. The script is under review at present.</p> <p>A process is now in place for when a trade operative cannot gain access. Trade operatives have been reminded of this at tool box talks. Supervisors now challenge trade operatives where jobs are not completed on the allocated day.</p>	76-99%	76-99%
DCASC	Housing repairs	22/23	<p>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.</p> <p>It should be ensured that the correct schedule of rates is used for works carried out.</p>	2	31/12/24 (Revised)	<p>The current Housing IT system (OHMS) is not capable of an automatic interface. An interface is planned as part of the new Housing NEC system - due to the upgrade of the Corporate finance system, this has had to be pushed back to phase 2 for implementation in September 2024.</p> <p>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</p>	51-75%	51-75%
DCASC	Housing repairs	22/23	<p>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.</p> <p>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.</p> <p>Appropriate safeguards should be put in place for related staff - for example, they should not be arranging systems access for each other.</p>	2	30/06/24 (Revised)	<p>Roles and responsibilities are being clarified as part of the work of the Repairs Task Force following a report by an independent consultancy which concluded in January 2024 .</p> <p>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. The introduction of the new NEC Housing system will provide an opportunity to ensure all access approvals are appropriate.</p>	76-99%	51-75%
DCASC	Housing repairs	22/23	<p>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.</p> <p>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.</p>	1	31/12/24 (Revised)	<p>The current contract for reactive repairs and voids has now been formally extended while a tender exercise takes place to award these works for the future. Other contracts will be brought within the scope of the London Construction Partnership which RBC Repairs has now joined. A master log of suppliers has been compiled and used to assess where new contracts need to be entered into - additional resources are being provided by Procurement to ensure this regularisation is achieved as soon as practicable.</p>	51-75%	51-75%

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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.</p> <p>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	31/03/2024 (Revised)	<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	31/03/2024 (Revised)	<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 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%
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 <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	31/03/2024 (Revised)	<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%

Appendix one

Dir	Audit Title	Year	Recommendation	Priority	Implementation Date	Responsible Officer Latest Update	Status Mar-24	Status Dec-23
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	31/12/2023	<p>This recommendation concerns providing more information about services delivered by providers for which they are being paid in addition to the existing email payment remittance.</p> <p>A feasibility exercise to ascertain whether this is possible will be undertaken once Mosaic has been updated to version 22.2 which is planned for Q1 24/25.</p> <p>In the meantime, the e5 finance system is able to produce payment date remittances for providers. As a mitigation, where further information is required, the Finance Accounts Payable team can access Mosaic to support Provider queries.</p>	26-50%	26-50%
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	31/12/2023	Request logged with supplier. Awaiting change.	76-99%	76-99%
DEGNS	Reading Foundation for Art	23/24	There should be an up-to-date agreement in place between the RFFA and RBC to formalise the relationship, detail roles and responsibilities of RBC in relation to the RFFA, work in kind and dependencies. Consideration should be given to conducting a regular review of the relationship between RBC and the RFFA to ensure a consistent understanding of roles and responsibilities and areas requiring further consideration/improvement etc.	2	30/11/2024	<p>We have met with Foundation and will be creating a document to sit alongside deed. Our needs and asks will be put to RFFA and to trustees.</p> <p>This will set out roles, responsibilities and how things will work.</p>	0-25%	New
DEGNS	Reading Foundation for Art	23/24	If RBC continues to provide financial services for the Foundation, RBC Officers should agree with the trustees, and it should be clearly documented, as to how often the trustees should receive up-to-date financial reports and at which of the trustees' meetings there should be financial representation. There should be a consensus between relevant RBC Officers as to whose responsibility it is to run Oracle transaction reports for Foundation cost centres to enable timely review of transactions and chasing of outstanding payments/income reallocation as appropriate. Final and supporting documentation should be stored centrally in a single location, with clear version control for documents and supporting documentation retained to evidence how all figures have been arrived at.	2	30/11/2024	<p>Files and supporting documentation is filed centrally in a single location.</p> <p>The review into whether or not the Council will continue to provide financial services to the foundation has not been finalised. Therefore any further actions by Finance cannot proceed until this has been resolved.</p>	0-25%	New
DEGNS	Reading Foundation for Art	23/24	Roles and responsibilities for all honorary roles should be clarified, clearly documented and regularly reviewed and updated as appropriate. Consideration should be given to updating job descriptions/specifications to reflect current roles including those relating to the RFFA, if these are to be continued by RBC Officers. Consideration needs to be given as to whether it is appropriate for these roles to continue to be fulfilled by RBC Officers going forward and, if so, who are the appropriate Officers to undertake these roles.	2	30/11/2024	<p>We have met with Foundation and will be creating a document to sit alongside deed. Our needs and asks will be put to RFFA and to trustees.</p> <p>This will set out roles, responsibilities and how things will work.</p>	0-25%	New

Appendix 1

Dir	Audit Title	Year	Recommendation	Priority	Implementation Date	Responsible Officer Latest Update	Status Mar-24	Status Dec-23
DEGNS	Reading Foundation for Art	23/24	There should be a reduction in the reliance on a sole individual, particularly where there is a significant amount of tacit knowledge and building in an appropriate level of resilience/succession planning. This should include review of RBC's involvement in the RFFA acquisition process and how it aligns with RBC's acquisition process.	2	30/11/2024	We have met with Foundation and will be creating a document to sit alongside deed. Our needs and asks will be put to RFFA and to trustees. This will set out roles, responsibilities and how things will work.	0-25%	New
DEGNS	Reading Foundation for Art	23/24	There needs to be clear, documented evidence that financial reports and the year-end financial report and statement have been appropriately reviewed and approved by RBC Finance prior to being submitted to the RFFA trustees for approval and to the Charity Commission, which is retained centrally. It needs to be ensured that those authorising payments have original supporting evidence of trustees' explicit prior approval of the payment attached, for example, a copy of the minutes where approval was given.	2	30/11/2024	Review has taken place in prior years but without the formal correspondence & Sign off. Formal approval process agreed and planned for next submission dates	0-25%	New
DEGNS	Reading Foundation for Art	23/24	Consideration should be given to additional costs resulting from acquisitions, such as maintenance, conservation, security, and insurance, as part of the acquisition process. The RBC insurance team should be informed of all acquisitions in a timely manner so that insurance cover can be amended as appropriate. A regular (i.e., annual) list of RFFA collection items detailing value, condition, storage, when on public display, photographs etc. plus largest loss items should be provided, if required, to the RBC insurance team plus details of any revaluations. An annual asset verification exercise should also be carried out to verify the existence and location of items.	1	31/12/2023	We have met with Foundation and will be creating a document to sit alongside deed. Our needs and asks will be put to RFFA and to trustees. This will set out roles, responsibilities and how things will work. This will also identify costs	0-25%	New
DEGNS	Reading Foundation for Art	23/24	It is recommended that if RBC continues to provide financial services for the Foundation, RFFA cash should be held in a separate bank account in the name of the RFFA so that income and expenditure relating to the Foundation is easily and readily identifiable. Further discussion and agreement should be sought from the RFFA trustees in relation to this and, if in agreement, this should be progressed with Lloyds Bank. Any RBC Officers carrying out finance roles on behalf of RFFA should ensure that there is appropriate liability cover in place.	1	30/11/2024	The review into whether or not the Council will continue to provide financial services to the foundation has not been finalised. Therefore any further actions by Finance in respect of any new bank account cannot proceed until this has been resolved.	0-25%	New