

Audit Tracker Appendix one

Audit Title	Priority	RAG Status	Recommendation	Due date	Management Response	Responsible Officer latest update	Overdue
Commercial Rents and Leases	2	Red	<p>The assets listed on the rent roll need to be verified against the CPM property terrier once the updates have been applied to the system to ensure completed, and then the lease agreements to ensure the billing terms are accurately recorded. As a note, this action will require: -</p> <ul style="list-style-type: none"> •Confirmation that a relevant lease agreement is held. •Verification of the occupational status. Physical occupation is only required when there is a 'Keep Open' clause in the agreement. 	31/12/25	<p>This will be managed as a specific project to ensure CIVICA data is correct, and tenant information has been validated along with income data and lease details.</p> <p>Regular inspections will be carried out to ensure there has been no unauthorised sub-letting.</p>	<p>Arrangements in place for support with uploading data being provided from Property and Assets Contracts team. 3 new licences have been issued to this team enabling access. APO (HB) will be dedicating 20 hours a week to this task and SAPO is researching an AI package to carry out this function as this is not available via Civica. Co-pilot can be used to summarise the main clauses of a lease to be Original Target Date</p> <p>Cut/Paste into Civica, saving time on re-keying information. December position 300 leases completed out of 480</p>	Y
Coroners Service	2	Red	<p>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.</p>	30/09/25	<p>Joint Arrangement is being reviewed with instructions sent to Legal Services.</p> <p>This will consider options for improving the governance structure, for example, to include a recommendation for a separate board chaired by another Berks LA to provide effective scrutiny.</p> <p>Confirmation will be sought as to whether existing monitoring through Berkshire Treasurers and reports on the service will continue through Berkshire Public Services Network.</p> <p>Review of JA to include how costs are apportioned. Director of Finance to lead at Berkshire Treasurers.</p>	<p>Proposal tabled at Berkshire Chief Execs group in May and agreed at Berkshire Treasurers on 28 June 2024 for finance apportionment. Revenue business case submitted to incorporate savings to RBC. Updated JA being drafted. Have consulted with the Assistant Director of Legal and Democratic Services. Draft agreement sent to Legal June 2025. The Chief Executive has advised that additional governance is not required and that existing monitoring at Berkshire Treasurers and BSPN are sufficient. The JA requires a lead representative to be nominated on behalf of each local authority. Legal are reviewing the final draft to circulate to the other Berks authorities in January 2026.</p>	Y

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Coroners Service	2	Red	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.	30/09/25	<p>Joint Arrangement is being reviewed with instructions sent to Legal Services.</p> <p>This will consider options for improving the governance structure, for example, to include a recommendation for a separate board chaired by another Berks LA to provide effective scrutiny.</p> <p>Confirmation will be sought as to whether existing monitoring through Berkshire Treasurers and reports on the service will continue through Berkshire Public Services Network (BPSN)</p> <p>Review of JA to include how costs are apportioned. Director of Finance to lead at Berkshire Treasurers.</p>	<p>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. Governance can be confirmed once principles of the JA are agreed (i.e. this is not dependent on the final agreement being confirmed). Amber has to build in Legal Services review - draft revised JA to Legal June 2025 . Apportionment of costs to pop base are now confirmed. Jackie Yates has advised that existing governance through Berkshire Treasurers and BPSN is sufficient for the JA. Legal are reviewing the final draft to circulate to the other Berks authorities in January 2026.</p>	Y
Coroners Service	2	Red	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.	30/09/25	<p>Joint Arrangement is being reviewed with instructions sent to Legal Services.</p> <p>This will consider options for improving the governance structure, for example to include a recommendation for a separate board chaired by another Berks LA to provide effective scrutiny.</p> <p>Confirmation will be sought as to whether existing monitoring through Berkshire Treasurers and reports on the service will continue through Berkshire Public Services Network.</p> <p>Apportionment of costs to be agreed by Berkshire Treasurers as part of this process. Director of Finance to Lead.</p>	<p>Apportionment method and costs complete. Proposal taken to Berkshire Treasurers 28 June 2024. Agreed stepped move to popbase over 3 years. To be incorporated in revised JA, draft with Legal Services June 2025. Legal are reviewing the final draft to circulate to the other Berkshire authorities in January 2026.</p>	Y

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Housing Repairs	1	Red	<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>	30/09/25	<p>a. The current construction climate has made it difficult to get suitable contractors on board. A Quantity Surveyor role is being recruited to, to provide the focused resource to work with our legal and procurement teams to prepare and prioritise tender documents to retender expired contracts. Legal and procurement teams will work with the service to prioritise this area of work. There are currently a number of managers/supervisors in secondment/interim positions; the service will seek to get permanent managers/supervisors into position.</p> <p>b. Managers and supervisors will be set clear objectives to ensure that performance management of sub-contractors is treated as a priority to include regular contract and finance meetings as well as ensure that jobs are managed, closed and invoiced in a timely way.</p>	<p>The Repairs & Property Services Improvement Plan includes a dedicated workstream focussing on procurement and contracts which continues to deliver sustainable progress in this area. A procurement pipeline has been produced and is being used to monitor progress.</p> <p>A prioritised timeline for the procurement of all contracts required is being managed by a dedicated Housing Procurement Manager and a further 12 month fixed term contract was approved and has been recruited to, to allow the programme to gain more traction. The required procurements at the beginning of the programme, were prioritised based on risk and cost, and strong progress has been made on this since a working group was established to focus on this workstream.</p> <p>There were originally 12 priority 1 contracts required in the service at the time the programme was established. This increased to 16 by mid-2025. The two largest contracts, Reactive Repairs, and Planned & Void Maintenance, were procured and awarded, however, the need to re-procure both of these initial programme contracts has resulted in a significant increase in workload, and this has had a knock on effect on the remaining programme projects, delaying us from the September 2025 target.</p> <p>Eleven of the 16 contracts have been awarded, and the remaining 5 are all in progress, with two ready for sign off from Procurement Board in January (pest control and scaffolding), and one (heating installations and boilers) will be moderated and evaluated, with outcome letters sent by end of January. The procurement for Wensley Road Phase 2 continues to make progress and Procurement Board have approved a call off from a suitable framework, which will allow us to enter into a contract with a principle contractor by the end of January. Planning and designs will then be submitted to the building safety regulator as expected.</p> <p>Procurement activity outside of the priority 1 contracts needed is also underway, to ensure the service has contracts in place where needed. Fortnightly Housing Procurement meetings are taking place on the programme with the senior managers and procurement representatives to keep the project on track and good progress is being made.</p>	Y

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Reading Foundation for Art	2	Red	<p>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.</p> <p>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.</p>	30/10/25	<p>Agreed. Legal services have been approached to support on producing the Agreement, which will include review points and clearly set out the roles and responsibilities of each party.</p> <p>Whilst a final method of working that is acceptable is worked up, RBC needs to ensure that an interim arrangement is in place that is in line with the findings of this audit and acceptable to RBC. This is primarily in the secretarial area which is an RBC role according to the RFA deed. In the interim, RBC should support the trustees by providing a secretarial offer to the RFA Board, to act as a point of contact, organise meetings, take and circulate minutes and actions, and ensure records are kept. This is especially important in this interim period as this role cannot default back to Museum staff, which would otherwise be a risk. However, the arrangement should ultimately be agreed with RFA. It may be that RFA could organise elements of this.</p>	<p>Officers have continued to liaise with the Foundation to agree the terms. Most recent exchange was 4 December 2025 and the terms are in the final drafting stages. Rated Red as revised implementation date has been missed, but the action will be delivered in full.</p> <p>Officers have sought legal advice on the Service Agreement and this is being worked through ahead of being shared with RFFA Trustees. It's envisaged that the Agreement will be finalised and agreed by June 2026.</p>	Y
Reading Foundation for Art	2	Red	<p>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.</p> <p>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.</p> <p>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.</p>	30/10/25	<p>Agree with the actions; however, as part of the review of the Agreement consideration will be given to whether RBC continues to offer financial services to RFFA and whether they continue to be free of charge.</p>	<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.</p> <p>Officers are continuing to finalise the heads of terms with RFFA. Therefore any further actions by Finance cannot proceed until this has been resolved.</p>	Y

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Reading Foundation for Art	2	Red	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.	30/10/25	<p>The Honorary Secretary and Treasury Roles are not Museum functions. The role of the Museum Curator as a consultee is key and will remain so. However, this needs to be defined as part of the new Agreement. Consideration will be given to whether these should remain as RBC roles and a proposal recommended to the RFFA.</p> <p>Whilst a final method of working that is acceptable is worked up, RBC needs to ensure that an interim arrangement is in place that is in line with the findings of this audit and acceptable to RBC. This is primarily in the secretarial area which is an RBC role according to the RFA deed. In the interim, RBC should support the trustees by providing a secretarial offer to the RFA Board, to act as a point of contact, organise meetings, take and circulate minutes and actions, and ensure records are kept. This is especially important in this interim period as this role cannot default back to Museum staff, which would otherwise be a risk. However, the arrangement should ultimately be agreed with RFA. It may be that RFA could organise elements of this.</p>	Officers have continued to liaise with the Foundation to agree the terms. Most recent exchange was 4 December 2025 and the terms are in the final drafting stages. Rated Red as revised implementation date has been missed, but the action will be delivered in full.	Y
Reading Foundation for Art	2	Red	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.	30/10/25	<p>Agreed –We will need to review our processes to ensure there is resilience.</p> <p>Note the treasurer role is being covered by finance. However, relates to action in Rec 1 (agreement) and 2 (Provision of Financial Services).</p>	Officers have continued to liaise with the Foundation to agree the terms. Most recent exchange was 4 December 2025 and the terms are in the final drafting stages. Rated Red as revised implementation date has been missed, but the action will be delivered in full.	Y
Reading Foundation for Art (RFFA)	1	Red	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.	30/10/25	If the Council were to continue to offer financial services to the RFFA, then the option of a separate bank account will need to be re-considered and appropriate discussions will commence with the RFFA as part of the new Agreement.	<p>The review into whether or not the Council will continue to provide financial services to the foundation has not been finalised.</p> <p>Officers are continuing to finalise the heads of terms with RFFA. Therefore any further actions by Finance cannot proceed until this has been resolved</p>	Y

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Supported Living	1	Red	<p>RBC use around 48 providers of which 16 are Framework providers, supporting around 350 people. 82% of placements are with framework providers. We understand that the Commissioning Team in ASC are at the final stages of finalising spot contracts which are intended to be used for all off framework supported living providers. Therefore, currently they do not have any contracts in place with terms and conditions for their off framework/spot providers.</p> <p>It is recommended that the following recommendations are actioned immediately to mitigate the risks across the contract management of Providers within Supported Living Placements:</p> <ol style="list-style-type: none"> 1. The Legal and Procurement teams in RBC should be encouraged by the ASC senior management team to prioritise the introduction of contracts for all off-framework Providers as a matter of urgency ensuring that historical issues such as the recent issues with Salis Care are eliminated. 2. Operational team to maintain a record of the number of reviews which should take place and the reviews which have taken place, and the split between Providers who are in the Framework and those off the Framework. This information should be included in the monthly management information reporting and the key performance initiatives recommended later in this audit report. 3. That a contract is put in place with the Provider, Salis Care and reviews subsequently take place at regular intervals going forward. 4. We understand that procedures for contract management are currently being developed by the Provider Quality Team. It is important that these include the introduction of contracts for Spot Providers, changes which will incorporate new due diligence procedures, including credit checks, and contract management processes, and changes to the Annual Quality Assessment process. 5. The Brokerage team introduce a more effective and consistent feedback process for all Providers to comment on the tendering process, including why they did not tender and comments on the INTEND application. The feedback process should also include the Social Worker in Operations and a method of reporting feedback to Operations and the Commissioning team. 	30/09/25	<p>The Commissioning Service have worked with Legal Services to draft a spot contract. This will be issued to all providers who are currently delivering services to the Council.</p> <p>This process is overseen by the Head of Commissioning and reported to the DCASC Providing Support Governance Board.</p> <p>Contracts will be put in place for all new spot purchased services.</p> <p>Due diligence processes will be completed for all new providers, and this will be refreshed on an annual basis. All contracts will be contract managed in line with the contract management processes being developed with the Procurement and Contracts hub, adopting a risk-based approach with higher risk / higher expenditure contracts being subject to more frequent monitoring.</p> <p>Individual client reviews will be carried out by the Operational Team in line with Care Act requirements.</p>	<p>Spot contract has been finalised with Legal Team and has had provider feedback. Working with Procurement around ensuring compliance with Contract Procedure Rules. Working towards rolling out the contract in line with new framework starting in April. New spot contract should be fully rolled out by June 2026.</p> <p>Due Diligence process has been signed off by Providing Support Board. This will be reviewed annually or at times where changes are needed. Currently under review with Procurement to ensure the checks are meeting the needs of the new Procurement legislation.</p> <p>Contract Management process is under review, and we are working with the Procurement Hub to ensure that anything we agree will be in line with the corporate approach. This is on hold until Procurement Hub strategy is completed and then we will design our contract management strategy based on the corporate approach. Currently contract management is based on risk approach.</p> <p>Reviews are being undertaken, and this is being monitored through the Supporting People Board.</p> <p>The scope of work has changed significantly over the last year; officers will liaise with Internal Audit to ensure that timescales are appropriately updated.</p>	Y

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Supported Living	2	Red	<p>The review being undertaken by the social worker needs improving to ensure that there is a deep review of both the quality of the service being provided and that excessive, unnecessary costs are not being provided to the Provider. Many of these Providers are not within the ASC framework for S.L. The lack of effective reviews by social workers is often due to the pressure of a high numbers of cases which have not been reviewed for a number of years.</p> <p>It is recommended that: ASC senior management team consider developing a specialist type of review in collaboration between the Commissioning and Operations teams. Part of the brief for this specialist review needs to look at whether the Provider is providing pathways for the client to move out of the framework and achieve independent living. Review should look at achievement of outcomes/ VFM and KPI's/ targets.</p> <p>It is recommended that: ASC senior management team consider developing a specialist type of review in collaboration between the Commissioning and Operations teams. Part of the brief for this specialist review needs to look at whether the Provider is providing pathways for the client to move out of the framework and achieve independent living. Review should look at achievement of outcomes/ VFM and KPI's/ targets.</p>	31/03/25	<p>The Commissioning and Operational Teams will review the approach to reviews, including consideration of CareCubed as part of the Supported Living Efficiency Project. This will include consideration of outcomes. KPIs will be incorporated into the new supported living framework contract which will be operational from 1st April 26.</p> <p>Checklist for workers / review guidance</p>	<p>Care Cubed training has been commissioned and will be delivered to Commissioning and Ops in January and February 2026.</p> <p>KPIs have been added to the new Supported Living Framework and will be in place from the 1st April 2026.</p> <p>Checklist/reviews guidance will be reviewed post the new contract after consulting with social workers around expectations of the new framework, training on KPIs and Care cubed. This expected to be completed by September 2026.</p> <p>The scope of work has changed significantly over the last year; officers will liaise with Internal Audit to ensure that timescales are appropriately updated.</p>	Y

12	Red	Overdue	12
0	Amber		
0	Green	% overdue	63
7	Complete		
19	Total		