Audit Tracker Appendix one

Audit Title	Priority	RAG Status	Recommendation	Due date	Management Response	Responsible Officer latest update	Overdue
Children's Savings Accounts and ISAs	2	Red	The "Savings for Children Looked After Policy" should be reviewed and updated by a target date. This should reflect the current Policy Owner, as the existing details are now out of date. Job titles should be used in place of personal names throughout the document. The updated Policy should be formally approved at the appropriate governance forums; these are expected to be the DOCS DMT and the ASC, Children's Social Care and Education Committee under the new structure effective from October 2025.	30/01/26	Agreed; original policy owners have now left post therefore new owners proposed.	The Children Looked After Savings Policy (2022) has been reviewed and updated to reflect current policy ownership, use of job titles, and revised governance arrangements. A draft policy has been completed in collaboration with Corporate Parenting and Finance colleagues and is currently undergoing internal consultation and quality assurance. Approval routes have been confirmed (DOCS DMT, ASC, CSC & Education Committee), with scheduling dependent on committee timetables.	Y
Children's Savings Accounts and ISAs	2	Red	Summary details of the financial processes required to manage CLA savings accounts including ISA's throughout the year and at year end should be documented; the most straightforward way to do this would seem to add Appendices to the updated Policy document (i.e. procedural appendices). This would retain the various sources of guidance in one key document; the Appendices could be excluded where the Policy is circulated to care providers and are only relevant to staff. This should be completed within an agreed timescale to accompany the revised/updated Policy.	31/01/26	Agreed	Draft procedural guidance outlining the management of children's savings accounts, including ISAs and year-end processes, has been developed and is being incorporated as Appendix 1 to the updated policy. Work is nearing completion, with final checks and alignment with Finance processes underway prior to inclusion in the full policy document.	Y
Children's Savings Accounts and ISAs	2	Complete	An agreed custodian should oversee the financial aspects of the Policy and associated procedures/Appendices (e.g. the Strategic Finance Business Partner) in liaison with the recorded Policy Owner (this may be the Head of Corporate Parenting or the Director/Executive Director for Children's Services).	30/01/26	Agreed, recommendation owners to liaise with the Operations Manager - Placements in this area.	Agreement has been reached that oversight of the financial aspects of the policy and associated procedures will sit jointly with the Head of Finance Business Partner (Children's Services) and the Service Manager / Head of Service for Corporate Parenting. This arrangement is now reflected in the updated policy.	
Children's Savings Accounts and ISAs	2	Red	The Policy and procedural Appendices should be updated to clarify the arrangements for managing CLA accounts re age 16 years plus and age 18 years. This will include the release and authorisation of payment procedures through the Accounts Payable (AP) system (e5). The financial procedures should also summarise budget management responsibilities and links with the e5 system (General Ledger/GL balance checks, etc).	30/01/26	Agreed, recommendation owners to liaise with the Director of Commissioning, Resource and Performance and the Team Manager, DOCS in this area.	Work is underway to document processes relating to management of Children Looked After accounts for young people aged 16+ and 18+, including payment release and authorisation via the e5 Accounts Payable system, and links to budget management. Draft content has been developed and is being finalised with Finance colleagues for inclusion as Appendix 2 in the policy.	Y
Children's Savings Accounts and ISAs	2	Red	Periodic reports summarising the CLA savings activity should be submitted and overseen by the appropriate governance forum(s) in the new structure. This could take the form of a brief financial report setting out the statistics and values for the year, e.g. total CLA savings accounts in the system, total savings accrued values, total JISA values for the year, etc. Some narrative could also support the figures in terms of how the service is managed, any issues or significant changes arising, etc. The DOCS DMT and the ASC, Children's Social Care and Education Committee (ACE) would seem the appropriate forums in the current structure effective from October 2025. We would advise that this reporting takes place at least annually.	30/01/26	"Agreed; Corporate Parenting Board expected to be the appropriate governance forum rather than ACE in this area.	Arrangements have been established for producing an annual financial report on Children Looked After savings activity. Work has commenced on the 2025/26 report, including identifying data requirements and reporting format. The report will include financial summaries and supporting narrative and will be presented to Directorate of Childrens Services Directorate Management Team and Corporate Parenting Board in line with governance requirements.	Y

Audit Tracker Appendix one

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Children's Savings Accounts and ISAs	1	Red	The current project to ensure that all savings accounts data is captured at source in Mosaic should be completed within a reasonable practical timescale (e.g. by year end). The arrangements for updating and reviewing the CLA Savings Account records in Mosaic should be clarified and set out within documented procedures/procedural Appendices to the CLA Policy - this links with Recommendation 3. The arrangements need to ensure that Mosaic records are accessed for update or amendment by appropriate designated officers, with account updates subject to independent management reviews. This recommendation is repeated from the original audit (June 2024).	31/03/26	Agreed; work is progressing in this area with the aim to be up to date by year end 2025/26.	Work is progressing to ensure all Children Looked After savings account data is captured at source within Mosaic, including development of workflows to support this. Draft procedures outlining data recording, updating and review processes have been developed and will form Appendix 3 of the policy. Further system and process alignment is ongoing.	Y
Commercial Rents and Leases	2	Green	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: - •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.	31/08/26	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. Regular inspections will be carried out to ensure there has been no unauthorised sub-letting.	Arrangements in place for support with uploading data being provided from Property and Assets Contracts team. 3 new licences have been issues to this team enabling access. March 26: 400 of 480 lease have been checked where documents have in the main been scanned into deed packs on sharepoint. Most of the remaining leases are in paper format in archived boxes and will need to be accessed over the coming months. It is anticipated that this will be completed by August 2026 and all located documents will be scanned into the deed packs accordingly and recorded on CIVICA. June 26 450 out of 480 completed.	
Commercial Assets - rent roll follow up	2	Red	It needs to be ensured that there are no conflicts of interest between the officer involved and the leasee of the asset. Declarations of interest should be required on a regular basis and clearly documented and dated so it can be clearly seen when declarations have been requested and completed, even if a nil return. This includes the annual corporate declaration of interests.	28/02/26	Monday morning team meetings now have a reminder action to continue to check with the team that they are not in relationships or friendships with any of the councils' tenants or licensees. Team members present on 16.2.26 all confirmed nothing to declare and team members on annual leave due to half term will be asked to confirm nothing to declare at next Monday's (23.02.26) meeting and all future Monday meetings. This means that the declarations on ITrent will be kept up to date	Included in all weekly team meetings. iTrent declaration complete for most team members on 30/04/2026. 15/06/2026 - 12 team members have completed iTrent declaration and 1 is outstanding.	Y

Audit Tracker Appendix one

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Commercial Assets - rent roll follow up	2	Green	The annual gross debit needs to be determined so that the periodic scheduling for raising the invoice and outstanding debt can be better reconciled and monitored. The options for consideration are: - · Excel Rent Roll. · E5 Accounts Receivable, with instalment payments. checks need to be conducted to ensure correct amount invoiced at correct time Checks need to be conducted on billing to ensure that the correct amount is invoiced at the correct time.	31/03/27	The rent roll procedure has been reviewed and is due to be tested the next time a new rent collection instruction is received from one to the valuers. The senior APO still has not been given access to collaborative planning on e5. To be escalated by the Head of Strategic Assets if not implemented by roll out. A new project (auditing rents) has been set up which will involve checking that the rents and rents reviewed under the lease agreements are recorded accurately on CIVICA and that invoices are being raised for the correct amount and that the income received is recorded against the correct code. The spreadsheet for monitoring progress on this activity will be available by 18.2.26. The calculation for gross annual income is provided by way of a forecast. A how to check list for this is being developed. A link to all codes income forecast has been added to the monitoring spreadsheet and folder set up Processes are already in place for the monitoring of overdue rents. There is now a budget line for each acre business park unit and shop units. Most other assets listed as sundry property has its own line and the default code is currently being reviewed. The investment properties include in Sundry properties each has its own line. Garages are managed by Housing on behalf of assets. A request has been made on several occasions seeking more detail from housing services and this is still being pursued.	Housing have provided line by line information for current garage occupation (801 lettings), and have confirmed arears are reviewed every few weeks and payments chased. CP11 (tax return) access for Senior Assets Portfolio Officer has been submitted - training to be scheduled if approved. Gross debit for 25/26 compiled. New forecast for 26/27 is underway.	
Commercial Assets - rent roll follow up	2	Green	There needs to be clarity as to the process going forward for the remaining leasees who are still being manually billed. Further consideration also needs to be given to the billing process in e5 contracts and the lack of review of either information initially input into the contract and subsequent bills issued.	31/03/27	RPI linked rent increases will always remain a manual process. A 'How To' check list for RPI invoicing has been developed and RPI income and billing monitoring will form part of the project for Auditing Rents as mentioned above which will also provide for checking the initially inputted contracted information.	Review of all Retail Price Index invoicing scheduled for the summer 2026 due week commencing 13/07/2026.	
Commercial Assets - rent roll follow up	2	Complete	To ensure that no charges are omitted, it's important to have separations of duties and verification controls in place. This will help ensure the accuracy and completeness of billing instructions and verify that they have been raised correctly. Independent oversight and inclusion can include, e.g.: - · Authorisation of the instruction. · Checking the billing input before submission. · Checking the output report after submission e.g. use control totals etc.	31/03/26	Due to increase in APO team members (now 4) duties are split across the team to ensure separation of duties. Authorising instruction which are received from the Valuers. SAPO enters them onto the rent roll and CIVICA and on e5 and will raise an invoice or create a contract as necessary. Checking the billing input on to e5 before submission still needs to be addressed; our proposal is for the calculations to be done by an APO. This will be checked prior to entry on e5 and confirmed to be correct by the SAPO. This will also to be monitored by the Audit of rents project. The only output we get from e5 is the debt report and this is covered below.	Asset Portfolio Officers have been trained in the billing process for rent reviews and lease renewals and the instruction form amended to allow for Senior Asset Portfolio Officers to check and sign off. Also serves to capture information on updates to Civica.	

Audit Tracker Appendix one

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Commercial Assets - rent roll follow up	2	Amber	Determining the debt position of all assets listed on the rent roll is crucial for assessing and monitoring the financial risk factors beyond the responsibilities held by the budget holder. The aged debt report is widely circulated, budget holders should take responsibility for the income they receive.	31/08/26	The assets team manager and the APO's meet the Accounts Receivable team each month to monitor and decide on the course of action to be taken with regards to tenants falling into arrears for general fund/commercial properties. This may include instruction to legal services to instruct on the debt recovery process and terminate agreements in breach due to failure to meet the rent payment clause. The Assets team also meet monthly or sooner should the need arise to progress debt 'management discussions with tenants or deal with 'write off reports' in circumstances where debts are deemed unrecoverable to due specific circumstances. With regard to service areas property portfolios, the Head of Strategic Assets will engage to ensure a similar process of income monitoring is in place and where not in place, will assist in implementing a similar process to the above.	Monthly meetings between Asset Management and Accounts Receivable continue. A number of old debts have been resolved - 11 oldest debts have now been reduced to 6.	
Commercial Assets - rent roll follow up	2	Green	In relation to commercial properties and associated insurance: - Roles and responsibilities between the Asset Management and Insurance Teams need to be agreed and documented. - The insurance process needs to be clearly documented and followed. - All commercial assets requiring insurance need to be identified. _ For those properties insured by RBC, the rebuild cost needs to be confirmed and provided to insurance to ensure adequate insurance cover. - All commercial assets where insurance can be recharged to the lessee need to be identified. - Where insurance can be recharged, this needs to be carried out on a regular and timely basis with any backlog addressed. - The basis of recharge of insurance needs to be confirmed as appropriate	31/03/27	Insurance valuations were based on Rebuild cost (not asset valuations). However, these were out of date because an inflationary % increase was added for at least 10 years which does not reflect true and current reinstatement cost. The schedule had been requested from the insurance team but not pursued when not received. Assets Management and the Insurance team have worked together at the end of 2025 to ensure that a comprehensive spreadsheet has been developed for tendering the reinstatement valuations externally. Currently our Property Services building surveyors are unable to undertake this work due to staff shortages. Pick Everard provided a quote for the whole project and Assets Management have made enquires of other commercial agents for comparative quotes prior to formal tender. How to check list to monitor and record collection of insurance premiums is to be developed by the Senior APO now that a comprehensive list has been developed for the tendering of the project. There is a meeting in the diary with Insurance Team and Assets on 18.2.26 to agree a joint process. CIVICA has a field that records where insurance premiums are recoverable and this is also being addressed in the audit of rents project mentioned above.	Comparison between rent roll and Civica complete. Process agreed between Asset Management and insurance for future years recharge. Monitoring by Civica by uploading premiums as service charge - 25/26 ready for upload, once this is confirmed the following years can be progressed.	
Coroners Service	2	Red	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.	30/09/25	Joint Arrangement is being reviewed with instructions sent to Legal Services. 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. Confirmation will be sought as to whether existing monitoring through Berkshire Treasurers and reports on the service will continue through Berkshire Public Services Network. Review of JA to include how costs are apportioned. Director of Finance to lead at Berkshire Treasurers.	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 Joint Agreement requires a lead representative to be nominated on behalf of each local authority. Legal have reviewed the draft now incorporating comments from the Chief Executive prioir to circulation to other Berkshire authorities in July 2026.	Y

Audit Tracker Appendix one

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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	Joint Arrangement is being reviewed with instructions sent to Legal Services. 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. 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) Review of JA to include how costs are apportioned. Director of Finance to lead at Berkshire Treasurers.	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 committment from each authority for governence arrangements. Governence can be confirmed once principles of the JA are agreed (ie this is not dependent on the final agreement being confirmed). Amber as have to build in Legal Services review - draft revised Joint Agreement to Legal June 2025 . Apportionment of costs to pop base are now confirmed. Jackie Yates has advised that exising governence through Berkshire Treasurers and Berkshire Public Services Network is sufficient for the Joint Agreement. Legal have reviewed the draft now incorporating amendments from the Chief Executive prioir to circulation to the other Berks authorities in July 2026.	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	Joint Arrangement is being reviewed with instructions sent to Legal Services. 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. Confirmation will be sought as to whether existing monitoring through Berkshire Treasurers and reports on the service will continue through Berkshire Public Services Network. Apportionment of costs to be agreed by Berkshire Treasurers as part of this process. Director of Finance to Lead.	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 Joint Agreement, draft with Legal Services June 2025. Legal are reviewing the final draft to circulate to the other Berkshire authorities in July 2026.	Y
Financial Assessments & Benefits		Complete	Review the staff resources for conducting financial assessments to ensure they are sufficiently resourced to meet demand and to eliminate the backlog of pending assessments. The charges for these assessments can be backdated to the service user to ensure that funds are collected to support service costs.	30/09/25	This is currently under review and I am undertaking benchmarking with neighbouring authorities to establish if the output of the team is reflective of the performance in similar teams.	A new Officer has joined the Financial Assessments and Benefits Team (1 December). The team is now fully resourced with an additional Temporary Officer working with the team to help manage the workload. PowerBI reports are now in place which allows quick review of the work being managed by the team and can be used by the Team Manager to identify any barriers to delivery and overall team performance.	N

Audit Tracker Appendix one

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Financial Assessments & Benefits		Red	To improve accountability and efficiency, the FAB Manager should directly manage and assign referrals to specific workers. This will ensure clear oversight and timely progress on cases. Referrals that are not assigned should be discouraged or marked for monitoring. This will help prevent delays and ensure that all cases are properly tracked and addressed.	31/08/25	The FAB team are working towards changing how cases are triaged and allocated. There is a lot of outstanding/old work sitting within officer's caseloads which needs to be cleared to establish a true picture of the work that is still required	Following the audit report, we launched a restructure consultation for all teams in the Client Finances Service to seek to address the concerns raised. The consultation period ended on Monday 22nd June with a view for the restructure to be embedded by the next reporting period when this action can then be closed.	Y
Housing Repairs	1	Red	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.	30/09/25	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. b. Managers and supervisors will be set clear objectives to ensure that performance management of subcontractors 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.	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. 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 has been approved to allow the programme to gain more traction. The need to re-procure some of the initial programme contracts has caused delays and this has had a knock on effect on the remaining programme projects. However the current trajectory suggests all priority contracts will be in place by the end of July 2026. 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.	Y
JLT Billing Process	2	Complete	Establish a formal Memorandum of Understanding to define governance, financial procedures, standardised procurement, unified performance monitoring, and regular compliance reviews to ensure clarity, accountability, and control. Finalise the terms of reference for the Joint Legal Team Board and Finance & Commissioning Committee, and implement a governance protocol that sets clear responsibilities, decision-making boundaries, escalation processes, and regular reviews to maintain accountability.	30/06/26	This recommendation is accepted. A draft Memorandum of Understanding will be shared at the January 2026 Finance & Commissioning Committee for partnership consideration with a view to this being ratified by the Joint Legal Team Board on 29th January 2026. Terms of reference for JLT Board and the Finance and Commissioning Committee will be reviewed with external solicitors and a draft shared with partners by March 2026, with a view to reaching a final agreement by Q1 26/27.	The JLT Board was informed on 14/5/26 that a Service Level Agreement and Terms of Reference for the Board and the Finance and Commissioning Committee are being prepared. It is accepted that until these are completed, there is a medium risk of a lack of accountability for spend.	

Audit Tracker Appendix one

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JLT Billing Process	1	Red	Enforce a formal framework requiring consistent use of the Counsel Instruction Form for all external legal instructions, supported by clear procedures, mandatory approvals for exceptions, a central log, staff training, and periodic compliance reviews. Opportunities to declare conflicts of interest should be included throughout the process. There should be a clear audit trail demonstrating why non framework suppliers are being utilised, which should be reviewed and signed off by senior management.	31/03/26	This recommendation is accepted. The Counsel Instruction Form has been reviewed and updated. Staff awareness of the requirements will be raised via Internal Communications and consolidated by staff training during January 2026. The requirement will also be added to the Legal Services Compliance Manual and will form part of the induction for new starters. Legal Operations will maintain a central log of all counsel instruction forms. Exploring power automated reporting with Digital &ICT by the end of March 26. As part of Lexcel accreditation this will become part of the file review process which will form part of a compliance review. Form has incorporated an additional requirement to declare any potential conflict or business interest. An annual review of officer declarations of interests will be undertaken by the AD Legal Services, and refresher training on the requirements provided as necessary. As part of the IKEN Cloud roadmap we will seek to incorporate instruction to external counsel through the p2p workflow, further strengthening the compliance framework.	Linked to new Service Level Agreement & Terms of Reference for the Finance and Commissioning Committee, with the exception of parts c: Exploring power automated reporting with Digital &ICT by the end of March 26.and g: As part of the IKEN Cloud roadmap we will seek to incorporate instruction to external counsel through the p2p workflow, further strengthening the compliance framework, all actions have been implemented.	Y
JLT Billing Process	2	Complete	Secure value for money outside the London Boroughs' Legal Alliance framework by introducing a mandatory procurement checklist, defining emergency appointment processes, harmonizing procurement rules across authorities, and implementing post-engagement performance reviews. Overall, when services are to be procured outside of the JLT or the LBLA, this must be carried out in accordance with the procurement and contract procedures and regulations. Strengthen supplier and payment controls by enforcing timely purchase orders linked to invoices, standardising invoice requirements for VAT compliance, using draw-down POs where appropriate, and introducing a unified supplier performance dashboard to ensure transparency and value for money.	31/12/26	This recommendation is accepted. A dedicated Procurement and Contracts Manager has been appointed with a start date of Q4 25/26. This post will be key to addressing JLT's procurement needs and compliance. Set up a procurement checklist Post engagement review Review other framework arrangements Set up a supplier dashboard to be compiled by the Procurement and Contracts Manager which will/may include:- Supplier Name/Chambers | Instructing Solicitor | Client LA | Type of Matter | No of Instructions | Fees | Feedback. i.e. something which captures the volume of instructions so we can track distribution of work, something which captures fees, and something that allows freeform internal 'feedback' on the quality of the service provided. Social Value of contract | Annual contract review meeting dates	Procurement review in progress, additional resources now in place. Seeking additional frameworks etc.	

Audit Tracker Appendix one

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JLT Billing Process	2	Complete	Improve time control and recharge by updating rate tables to fully reflect the April 2025 NJC pay settlement, reconciling IKEN hours quarterly with payroll, implementing exception reporting for variances, and ensuring formal approval before invoicing partners.	31/03/26	The hourly rate is determined for the forthcoming year in the final quarter of the preceding year, which includes estimates of the team structure, daily chargeable hours, an estimated pay award etc. This is completed to arrive at as realistic hourly charge for the year as possible For 2025/26 this included for example an estimated pay award assumption of 3%, amounting to an addition of approximately £180k. The final pay award was approved on 1 August 2025 at 3.2%, an additional £12k over the estimate, which is not considered a material change. As part of the current review, the chargeable hours per day has been revised upwards, realising an increase of approximately 4,000 chargeable hours, which equates to an approximate £290k change in the rates. In 2024/25 a revised budget model was approved in January 2025, with lower rates being approved and applied retrospectively for the whole year. In 2025/26 in discussion and agreement with the FCC, this in year review was brought forward to November 2025, to be reported and approved by the FCC at its December meeting. As part of the review of the FCC Terms of Reference a formal annual revision in the model will be agreed each year, to be completed and signed off by the FCC in Q3 of the financial year.	Previously the rates were not updated until January when the pay award had been finalised in November. Last year we updated the rates as soon as we had the agreed rates (both) and then shared that with the FCC at the next available meeting. It still took until the January meeting to get final sign off. You cannot act much earlier than this	
JLT Billing Process	2	Complete	Enforce VAT compliance by requiring purchase orders before commissioning services, providing mandatory VAT training for legal and finance staff, and applying strict invoice controls that reject proformas and require full VAT-compliant details. Communicate clear invoicing standards to suppliers, conduct periodic compliance reviews supported by exception reporting, and implement two-way reconciliation between invoice numbers and case references to ensure accuracy.	31/03/26	Purchase orders will be required within 24 hours even in emergency situations. Proforma invoices will be rejected in all circumstances., Specific VAT training will be provided to relevant. Discussions with Accounts Payable will be undertaken to identify any other improvements and training necessary. The form is accompanied by a guidance note which sets this out. Await the start of the DOR Procurement spoke who will instigate their compliance processes and exception reporting by Mar 26.	In March we had a slip backwards from some of the Chambers but using a contact at the London Boroughs Legal Alliance (LBLA) and being direct with others we managed to get the issue resolved. We can and will remove Chambers who refuse to comply. This worked with one of the non LBLA framework Chambers.	

Audit Tracker Appendix one

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JLT Billing Process	2	Red	To strengthen financial transparency and reduce the risk of incomplete or inaccurate records: - •Implement a formal reconciliation process and checklist to ensure all required steps are consistently applied and documented, including the following: Establish a variance tracking process where unresolved differences are carried forward and escalated until resolution. Schedule periodic internal reviews of reconciliation documentation to verify compliance and identify process improvements. Develop key performance indicators for quantifying issues, so that these can be formally progressed to reduce their occurrence. Develop key performance indicators for quantifying issues, so that these can be formally progressed to reduce their occurrence. •Mandate full back-recording of payments in IKEN to eliminate the current 16% gap and maintain a complete audit trail. •Introduce Strategic Business Partner certification for reconciliations to confirm accuracy and completeness before sign-off.	31/03/26	Finance and Legal Operations to detail the relevant processes and devise a reconciliation checklist. This is being worked on by Finance and Legal Operations and will be completed by end Dec 25. Once Finance and Legal Operations have completed a monthly reconciliation, they will formally notify the Strategic Business Partner (SBF) Finance, Strategic Lead Legal Operations. In addition to this a formal quarterly review will be carried out by SBP Finance and Strategic Lead Legal Operations. Agreed as part of the above monthly routines, variances and timing differences will be documented and where possible resolved. Action included above. See above, as part of the monthly routine and checklist the monthly reconciliation will be formally signed off at quarterly intervals the reconciliation will be reviewed by the SBP Finance and the Strategic Lead – Legal Operations and be signed off. Action included above.	Plan for SBSA sign off of the reconciliation say quarterly. This is the reconciliation between Iken and E5 for the Disbursements. We ended up with a £40k variance at the end of 25/26, on nearly £3m of spending. This is a task completed month to month and also at year end. There are always small variances which we need to understand better to see if we can reduce/remove them completely.	Y
Reading Foundation for Art	2	Red	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.	30/10/25	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. 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.	The RFfA were written to on 20 May and most recently on 04 June requesting an update on setting up the bank account and signing the agreement. They continue to maintain they are unable to sign these until their bank account has been set up. Officers are continuing to request that the RFfA sign the agreement.	Y

Audit Tracker Appendix one

Audit Title	Priority	RAG Status	Recommendation	Due date	Management Response	Responsible Officer latest update	Overdue
Reading Foundation for Art	2	Red	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.	30/10/25	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.	Files and supporting documentation is filed centrally in a single location. The review into whether or not the Council will continue to provide financial services to the foundation has not been finalised. Officers are continuing to finalise the heads of terms with RFFA. Therefore any further actions by Finance cannot proceed until this has been resolved.	Y
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	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. 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.	The RFfA have confirmed Trustees resolved to approve the Heads, subject to the opening of a bank account. Officers are continuing request that the RFfA sign the agreement, as legal advice received states this can be done independent of the new bank account.	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	Agreed –We will need to review our processes to ensure there is resilience. Note the treasurer role is being covered by finance. However, relates to action in Rec 1 (agreement) and 2 (Provision of Financial Services).	The RFfA have confirmed Trustees resolved to approve the Heads, subject to the opening of a bank account. Officers are continuing request that the RFA sign the agreement, as legal advice received states this can be done independent of the new bank account.	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.	The review into whether or not the Council will continue to provide financial services to the foundation has not been finalised. Officers are continuing to finalise the heads of terms with RFFA. Therefore any further actions by Finance cannot proceed until this has been resolved.	Y

Audit Tracker Appendix one

Audit Title	Priority	RAG Status	Recommendation	Due date	Management Response	Responsible Officer latest update	Overdue
Supported Living	1	Red	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. It is recommended that the following recommendations are actioned immediately to mitigate the risks across the contract management of Providers within Supported Living Placements: 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.	30/04/26	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. This process is overseen by the Head of Commissioning and reported to the DCASC Providing Support Governance Board. Contracts will be put in place for all new spot purchased services. 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. Individual client reviews will be carried out by the Operational Team in line with Care Act requirements.	Please noted below an update on the Actions by number: 1. In Progress: Spot contracts are drafted and just awaiting last sign off to ensure fully compliant with Procurement Act 2023. Delays have also been linked to the New frameworks starting on 1st April 2026 which would alter who needs to be used with a spot contract. All SPOT contracts will be rolled out by December 2026. 2. Complete: Numbers of reviews are reported to management on monthly basis and discussed. 3.. Complete: All providers are risk assessed on regular basis through quality monitoring and contract management. 4. In progress: Formal contract management procedure is being developed and will be in place by the end of the year. This will be based on central Procurement Guidance. Informal contract management processes are already in place. 5. Complete: Feedback to providers is part of the new framework process.	Y

Audit Tracker Appendix one

Audit Title	Priority	RAG Status	Recommendation	Due date	Management Response	Responsible Officer latest update	Overdue
Supported Living	2	Complete	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. 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 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. 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.	30/04/26	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. Checklist for workers / review guidance	All actions are now complete: Move on pathways are part of the Supported Living Independence Project and are being developed with partners on an individual basis. The specialist reviews are complete and being undertaken by dedicated Social Worker and Occupational Therapist to the Suppoprted Living Independence project (we are in year 2 of 3 year project). Learning from this will be shared with wider Operational Teams. A training event on the new framework was completed and further sessions are being planned. KPIs on meeting outcomes has been completed as this is part of the new Framework and will be reported on a 6 monthly basis.	N