

Purpose of the Report

1. The purpose of this 'rolling' report is to present to members of the Audit and Standards Committee progress made against recommendations in audit reports that have been given a no assurance opinion, or a limited assurance with high organisational impact opinion.

Introduction

2. An auditable area receiving one of the above opinions is considered by Internal Audit to be an area where the risk of the activity not achieving objectives is high and sufficient controls were not present at the time of the review. All reports will have been issued in full to members of the Audit and Standards Committee at their time of issue.
3. Where Internal Audit has yet to undertake follow up work, the relevant Directorate managers were contacted and asked to provide Internal Audit with a response. This work included indicating whether or not the recommendations agreed therein have been implemented to a satisfactory standard. Internal Audit clearly specified that as part of this response, managers were required to provide specific dates for implementation, and that this information was required by the Audit and Standards Committee.
4. This report also details reviews that Internal Audit proposes to remove from future update reports because all agreed recommendations have now been implemented. The Audit and Standards Committee is asked to support their removal.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the report.

EQUAL OPPORTUNITIES IMPLICATIONS

There are no equal opportunities implications arising from the report.

RECOMMENDATIONS

1. That the Audit and Standards Committee notes the content of the report.
2. That the Audit and Standards Committee agrees to the removal of the following reports from the tracker:
 - Licensing – sports grounds and enforcement
 - Supplier addition and amendment on Integra

- Holgate Meadows Community School
- Freedom of Information/Subject Access Requests Recovery plan

Executive Summary

Reports received in full by the Committee

As agreed, the Audit and Standards Committee members will receive, in full, reports with no assurance (regardless of the organisational impact) and limited assurance with a high organisational impact. In addition, limited assurance, medium impact opinion reviews would be reported on a discretionary basis.

One review was added to the Recommendation Tracker report in Feb 2024. This review was not followed-up for the last report due to the originally agreed implementation dates. For this report the implementation dates have now 'passed' and are included in this report.

This report is:

- Debtor controls in Adult and Health Social Care activities

New reports added to this tracker

For this period, four new reports have been added. These reports are:

- Licensing – sports grounds and enforcement
- Supplier addition and amendments on Integra
- Council Tax Main Financial System – Care Leavers
- Alternative Recruitment Channels

Recommendation implementation

In total, updates have been provided on 54 out of 54 recommendations that are due for implementation. Of these, 38 (70%) have been implemented and 16 (30%) are ongoing, indicating work has been started but not yet fully completed.

Items to note

There are 5 critical recommendations contained within this report. They relate to the Debtor Controls in Adult and Health Social Care review (3 critical recommendations), Licensing – Sports Grounds and Enforcement audit (1 critical recommendation) and Montgomery Residential Home audit (1 critical recommendation). The two critical recommendations have been satisfactorily actioned for Licensing – Sports Grounds and Enforcements and Montgomery Residential Home.

2 critical recommendation remains ongoing (1 has been actioned) for Debtor Controls in Adult and Health Social Care and relate to finalisation of a paper outlining the new process and agreed approach for reminders and bad debt

clawback. And completion of the recruitment process for the Social Work post within Information Management and Financial Inclusion Service (IMFIS).

This report has a RAG rating to easily identify the extent of the delays implementing agreed recommendations. A RAG rating key is provided at the end of the report.

Report to Strategic and Enabling Services Directorate Leadership Team

The tracker report was presented to the Strategic and Enabling Services Directorate Leadership Team (DLT) on the 12th June 2024. Going forward this report will be presented and discussed at the newly formed Corporate Assurance Board.

DLT members noted the report and acknowledged that progress had been made in this area at service level and resulted in 70% of the audit recommendations being actioned (and 4 audit reviews being recommended for removal from the tracker).

DLT are committed to ensuring audit recommendations are actioned promptly and effectively within the agreed timeframe and discussed the assurance process and what help and support they can offer. DLT also discussed the future role of the Corporate Assurance Board and that this report will go to that Board and no longer the Performance and Delivery Board.

DLT acknowledge the increased risks if audit recommendations are not progressed promptly and asked for the report to be issued to Strategic Leadership Board (SLB) to review their outstanding audit recommendations, in particular the 'red' and 'critical' rated recommendations. In addition, to identify how they can support recommendation leads, including an assessment if the outstanding recommendation is an audit issue or performance issue.

DLT fully support and encourage the service recommendation leads to attend any future Audit and Standards Committee meetings to explain in more detail recommendation progress, issues and revised timeframes.

UPDATED POSITION ON TRACKED AUDIT REPORTS AS AT September 2024

The following table summarises the implementation of recommendations, by priority, in each audit review.

Audit Title	Total				Complete				Ongoing			
	Critical	High	Medium	Ec/eff	Critical	High	Medium	Ec/eff	Critical	High	Medium	Ec/eff
Debtor Controls in Adult and Health Social Care Activities	3	9	9	3	1	6	4	2	2	3	5	1
Licensing – Sports Grounds and Enforcement	1	3	2	1	1	3	2	1				
Supplier addition and amendment on Integra		6	1			6	1					
Montgomery Residential Home	1	5	2		1	3	1			2	1	
Heritage Park Community School			3				1				2	
Holgate Meadows Community School			2				2					
FO/SAR Recovery Plan		2	1			2	1					
Total	5	25	20	4	3	20	12	3	2	5	8	1

Shaded items to be removed from the tracker

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1. Council Tax (Main Financial Systems) – Care Leavers (Strategic and Enabling Services) (issued to Audit and Standards Committee 4.4.24)

As at July 2024
This report will be followed up and included in the next tracker. This report was issued to management on the 21.3.24.

2. Establishment Control (Strategic and Enabling Services) (issued to Audit and Standards Committee 16.1.24)

As at February 2024
Internal Audit: This report was issued to management on the 4.1.24.
As at July 2024
This report will be followed up and included in the next tracker.

3. Alternative Recruitment Channels (Strategic and Enabling Services) (issued to Audit and Standards Committee 5.6.24)

As at July 2024
This report will be followed up and included in the next tracker.

4. Debtor Controls in Adult and Health Social Care Activities (Adult Services) (issued to Audit and Standards Committee 3.11.23)

As at February 2024
Internal Audit: This report was issued to management on the 11.10.23. This report will be followed up and included in the next tracker.
As at July 2024
Internal Audit: An update on progress with the recommendations is included below. It is acknowledged that Information Management and Financial Inclusion Service (IMFIS) was transferred to Adult Social Care by way of a workforce change in January 2022 and the team have worked incredibly hard to resolve issues identified upon transfer.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by John Higginbottom Service Lead - Business and Commercial Systems Business Change, Rachel Labas PACE Assistant Manager, Simon Aldwin Business Information Manager, Paul Higginbottom Strategic Commissioning and Partnership Manager, Julie Battle Senior Strategic Support Coordinator, Michelle Lint Business Manager and Charles Crowe Service Manager - May/June/July 2024
1.1	It is recommended that an Information Management and Financial Inclusion Service (IMFIS) debtors process manual is put in place. This should ensure all relevant procedures are included, should be regularly reviewed and accessible to all staff.	High	Charles Crowe Service Manager	April 2024 Revised implementation date: 31st August 2024	Action ongoing Work to update the manual in light of changes from Centros is still ongoing. This is around changes to match new user interface, the process is complete but work instructions need to be tested with the new system. Once checks have been completed they will be uploaded to the Adult Care and Wellbeing manual.
1.2	It is recommended that these debts (known as pinks) should be recorded on Integra to facilitate debt recovery, legal procedures, and authorisation of any write-offs.	Medium	Charles Crowe Service Manager Jeffrey Harrison Customer Accounts Team Manager	October 2023	Action completed These debts have all been raised and/or written off.
1.3	Internal Audit recommend that these debts are recorded on Integra, and that appropriate mechanisms are agreed with Payments, Accounts, Collection and Enforcement team (PACE) with regard to reminders, bad debt claw back and other operational arrangements. It is further recommended that a clear procedure is established for creating these loans and then updating and monitoring these debts on a regular basis.	Critical	Charles Crowe Service Manager	April 2024 Revised implementation date: 31 st August 2024	Action ongoing New process has been developed and implemented. Work instructions have been issued to staff and post testing will be added to Care and Wellbeing manual. Consideration given to the approach to record debt in Integra. Paper being drafted to be clear on the agreed approach.

1.4	<p>It is recommended that ways to duplicate the notes on both systems (Integra and Liquid Logic) is explored and an option agreed.</p> <p>Internal Audit are aware that a bulk upload process is being explored. If this is not successful, then manual summary updates may be required and potentially restricted access to Liquid Logic given for PACE staff to obtain fuller details if this is technically possible.</p>	High	Charles Crowe Service Manager	<p>April 2024</p> <p>Revised implementation date: December 2024</p>	<p>Action ongoing</p> <p>This has been explored but is not practicable.</p> <p>Limits of Centros have been explored with supplier and alternative options are being considered.</p> <p>An alternative solution is being developed and will be tested later in the year.</p>
1.6	<p>It is recommended that all invoices are fed through into Integra and put into dispute within that system. This allows a clear audit trail of actions and allows customers to be aware of charges should their dispute or financial reassessment not be successful. If a charge is clearly incorrect and the customer would not be aware of a query/dispute then it should be rectified at source before the interface is run.</p>	Medium	Charles Crowe Service Manager	<p>April 2024 Linked to 1.1</p> <p>Revised implementation date: 31st August 2024</p>	<p>Action ongoing</p> <p>Refer to 1.1 above.</p>
1.7	<p>Internal Audit have been advised by Finance Systems Support that it is possible to have an annual billing system with monthly direct debits. This is currently used elsewhere in the Council e.g. markets and property services. The initial set up of the system can be quite time consuming but would provide a better customer experience. The imminent upgrade from Integra to Centros may improve this.</p> <p>It is recommended that the City Wide Care Alarms (CWCA) Service liaise with Finance Systems Support to scope the implementation of an annual billing process.</p>	Medium	<p>Charles Crowe Service Manager</p> <p>John Higginbottom Service Lead - Business and Commercial Systems Business Change</p>	<p>June 2024</p> <p>Revised implementation date: April 2025</p>	<p>Action ongoing</p> <p>We are currently discussing targeting CWCA and Long Term Residential Care, as 2 key areas for this customer payment model, which would improve customer experience, cash collection rates, reduction in debt, and administration savings on avoiding the need to raise and distribute large numbers of customer monthly invoices.</p> <p>The above will involve a collaborative approach with all relevant internal stakeholders, and oversight by our Finance Systems Transformation Programme Board, and Senior Management within Adult Social care and Wellbeing.</p>
2.1	<p>It is recommended that the Directorate ensures there is a robust performance monitoring procedure put in place for debt management.</p>	High	Charles Crowe Service Manager	<p>April 2024</p>	<p>Action completed</p> <p>IMFIS has a new performance dashboard bringing together metrics across the service which includes income collection rates. The</p>

			Simon Aldwin Business Information Manager		income collection measure is also now included within the main adult care and wellbeing performance dashboard which goes to SLT and DLT monthly. Debt is also reported at the monthly purchasing budget meeting.
2.2	It is recommended that the CWCA and IMFIS establish a joint working framework where co-ordinated recovery, performance monitoring and general debt approach are set out.	High	Charles Crowe Service Manager Steve Cullen Team Manager, City Wide Care Alarms	April 2024	Action completed Debt management of CWCA debt transferred from CWCA to IMFIS in April 2024. This means that all the debt will be recovered from a single place with inherently more joined up approach to the debt.
2.3	It is recommended that this clawback is used as a performance measure to evaluate the effectiveness of debt collection arrangements in the Service.	Medium	Charles Crowe Service Manager	Performance data by April 2024	Action completed This is considered as part of a suite of measures and forms part of the evaluation of the effectiveness of the debt collection.
3.1	Internal Audit recommend an urgent review of debts that are now beyond the care act's cut-off point. This should verify the accuracy of legal proceedings and write off debts that are not in a recovery process. It is also recommended that those debts still outstanding from 2016-2018 are dealt with imminently so that any income that might possibly be reclaimed is done so before the time available to do so expires.	High	Charles Crowe Service Manager	April 2024	Action completed These debts have been reviewed. Write-offs are being processed on these – all reviews done but the write-offs need to be raised individually and this is taking some time to complete. Ongoing process highlights these debts for action and new processes include consideration of this issue.
3.2	Social Work expertise is critical to the recovery of debts in a manner that meets the Council's Care Act responsibilities. It is recommended that recruitment to this position (Social Worker post within IMFIS) be a priority for dealing with the outstanding debts, implementing repayment plans and informing the decision-making of the complex debt panel.	Critical	Charles Crowe Service Manager	December 2023 Revised implementation date: July 2024	Action ongoing Recruitment still ongoing.

	It is further recommended that contingency plans are put in place both pending the recruitment and for future absence to ensure this role is always covered.				
3.3	It is recommended that a separate legal status code is used when a case is being supported by the specialist social worker.	Efficiency/ Effectiveness	Charles Crowe Service Manager	October 2023	Action completed
3.4	It is recommended that the service implement a clear set of process notes and policy in relation to repayment plans. Additionally, the monitoring sheet should be upgraded to include the present outstanding amount that the plan is aiming to tackle, and whether the debts are for a current user. The monitoring sheet should be regularly reviewed by a manager to verify appropriate treatment.	Medium	Charles Crowe Service Manager	October 2023 Revised implementation date: 31 st August 2024	Action ongoing Refer to 1.1 above. Partly complete, being reviewed and sheet updated.
3.5a	It is recommended, as an urgent action, that both CWCA and IMFIS put in place a standard process when a client refuses a service because they are unwilling or unable to pay. This should include, a) notifying the relevant social worker/team so that any concerns about their safety can be addressed. b) signposting the client to information and advice to ensure they are receiving appropriate benefits. c) recording action on the individual's record.	Critical	Steve Cullen Team Manager, City Wide Care Alarms Charles Crowe Service Manager	October 2023	Action completed Agreed and in place.
3.5b	Practice guidance should be made available to advice social work staff on the Council's responsibilities and recommended approach for situations when clients refuse services that may be essential for their safety and well-being.	High	Steve Cullen Team Manager, City Wide Care Alarms Charles Crowe Service Manager	October 2023	Action completed Issued to staff.

3.5c	<p>It is recommended that an exercise is undergone to review all persistent nonpayers of CWCA charges. This should lead to recovery of debt, a disconnection if no risk to an individual is established or a formal waiver of the debt.</p> <p>This should then be developed into a business-as-usual practice when debts accrue.</p>	High	<p>Steve Cullen Team Manager, City Wide Care Alarms</p> <p>Charles Crowe Service Manager</p>	December 2023	<p>Action completed</p> <p>This is part of the work being undertaken by debt recovery officer within IMFIS. This has commenced and will be a rolling programme of work.</p>
3.5d	<p>Internal Audit would recommend that data from recommendation 3.5a and 3.5c are used to inform the ongoing consideration of whether and when CWCA may be treated as a care assessed service, and the impact on incentivising the use of technology within the scope of the TEC Services Development.</p>	Medium	<p>Paul Higginbottom</p> <p>Strategic Commissioning and Partnership Manager</p>	<p>Implementation of the new Policy 8th April 2024</p> <p>Revised implementation date: Sept 2024</p>	<p>Action ongoing</p> <p>Work in this area has been delayed due to workload on another project. However, intention to go to Committee in September with proposed changes to the charging policy for TEC.</p>
4.1	<p>It is recommended that the use of status codes in the Integra system is pro-actively kept updated and used to target recovery and monitor performance.</p>	Medium	<p>Len Rubie PACE Manager</p>	<p>March 2024</p> <p>Revised implementation date: Sept 2024</p>	<p>Action ongoing</p> <p>Dispute codes are reviewed monthly by the PACE Team. Further review required to use status codes to monitor performance.</p>
4.4	<p>It is recommended that more rationale behind the write-off be uploaded and attached to the debt on Integra as evidence. This should provide transparency and assist the approver.</p>	Medium	<p>Charles Crowe Service Manager</p> <p>Len Rubie PACE Manager</p>	March 2024	<p>Action completed</p> <p>Write offs are entered at the Service request and write off reasons are provided.</p>
4.5	<p>It is recommended that the monitoring of debts in dispute be improved. That the service be made aware of debts outside of those simply being sent to debt collection agencies or allocated for write-off. It is also recommended that supporting documentation be uploaded to Integra or that the information being entered into the narrative be standardised to ensure consistency and to ensure easy access to the relevant documentation for the debt being reviewed.</p>	High	<p>Len Rubie PACE Manager</p>	<p>March 2024</p> <p>Revised implementation date: Sept 2024</p>	<p>Action ongoing</p> <p>Dispute codes are reviewed monthly by the PACE Team. Further review required to improve this process.</p>

4.6	It is recommended that process notes and practice are updated to ensure the correct use of credit notes and write offs in the relevant circumstances.	High	Charles Crowe Service Manager	April 2024	Action completed This has been agreed and is in place.
5.1	It is recommended that the terms of reference for the Complex Debt Panel be reviewed to ensure it is up to date. The Terms of Reference should then be adhered to including regular meetings, attendance, and inclusion of a full caseload.	High	Charles Crowe Service Manager	July 2024	No action at this time – action ongoing
5.2	It is recommended that the Panel always meets as per schedule and reallocates actions if necessary. The inclusion of an action tracker would assist with this.	Medium	Charles Crowe Service Manager	July 2024	No action at this time – action ongoing
5.3	CWCA currently have an approach to debt collection agencies (DCA's) that differs from the rest of adult social care. The use of DCAs for IMFIS debts for example has currently been paused. It is recommended that this area be standardised across adult social care. It is suggested this includes evaluating the effectiveness of DCAs and whether working arrangements can be improved to deliver better outcomes.	Medium	Charles Crowe Service Manager Len Rubie PACE Manager Steve Cullen Team Manager, City Wide Care Alarms	March 2024	Action completed Meeting held between PACE and ASC to confirm that ASC should target small volume of customers who never pay their CWCA invoices. Use of DCA's to continue. DCA will still operate for newly arising debt to allow focus on aged and recurring debtors. Reviewed process and linked into the new approach in IMFIS. This debt will be handled differently but within agreed parameters.
5.4	It is recommended that the refund process is reviewed and that this should include: a) Use of an alternative form that can be sent direct to PACE providing bank details are supplied either from the existing direct debit or from the client.	Efficiency/ Effectiveness	Paul Higginbottom Strategic Commissioning and Partnership Manager	April 2024 Revised implementation date: Sept 2024	Action ongoing Refunds audit underway with input from PACE to help review the process. The letter to clients with a refund claim form now includes an explanation that a refund will not be made if they have other debts with the Council.

	<p>b) The letter to clients with a refund claim form should include an explanation that a refund will not be made if they have other debts with the Council.</p> <p>c) Give consideration to monthly charges being for a calendar month or any part of a month to reduce small value adjustments.</p>		<p>Julie Battle Senior Strategic Support Coordinator</p> <p>Nathan Kerfoot Business Support Officer, City Wide Care Alarms</p> <p>Len Rubie PACE Manager</p>		<p>Process amended for charges and now based on a number of weeks.</p>
5.5	Internal Audit recommend that PACE outline their processing times and performance targets to mitigate any risks.	Efficiency/ Effectiveness	Len Rubie PACE Manager	March 2024	<p>Action completed</p> <p>This area has been assessed and training is starting next week for relevant staff.</p>

5. Licensing – Sports Grounds and Enforcement (Neighbourhood Services) (issued to Audit and Standards Committee 21.6.23)

As at July 2024
Internal Audit: The report was issued to management on 21.6.23. An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Ben Brailsford – Assistant Director Street Scene Services May 2024
1.1	Mangers should ensure that all Sports Ground Enforcement, Sports Ground and Sports Stand Safety Certification and Safety Advisory Group policies and procedures are reviewed at least on an annual basis and that the policies loaded to the Council's website are up to date and relevant. Details of when and who reviewed the notes should be included on the documents.	High	Steve Lonnia Chief Licensing Officer	30/09/23	<p>Action completed</p> <p>On 13-3-24 the updated Safety Advisory Group (SAG) policy was approved at Waste and Street Scene Committee. Policy uploaded to council website.</p>

1.2	<p>As in recommendation 1.1, SCC's policies and procedures should be reviewed and updated regarding the removal of Don Valley Stadium and the inclusion of Olympic Legacy Park.</p> <p>The frequency of Safety Advisory Group (SAG) meetings for Owlerton Stadium and Olympic Legacy Park should also be confirmed in the updated SCC website's Safety Certification & SAG Policy - and in the Licensing G Drive's SAG Policy and SAG Procedures manual - Safety Certification documents.</p>	High	Steve Lonnia Chief Licensing Officer	30/09/23	<p>Action completed</p> <p>Updated policy approved by Waste and Street scene Committee on 13 March 2024 removes reference to Don Valley and adds Olympic Legacy Park.</p> <p>Policy identifies number of in-performance visits in section 3.7.1 of the policy. Dates of in-performance visits are agreed and formally minuted in SAGs.</p>
2.1	<p>As a matter of urgency - actions raised in the Sports Grounds Safety Authority (SGSA) LA Audit Report dated 20.1.23 should be carried out.</p> <p>Management should compile an action plan containing all the actions raised in the report and continue monitoring this until all the actions are completed.</p> <p>Regular reporting against the action plan should be carried out to senior management.</p>	Critical	Steve Lonnia Chief Licensing Officer	31/07/23	<p>Action completed</p> <p>An action plan was devised, and actions completed.</p> <ul style="list-style-type: none"> - Stadium Calculations updated on safety certificates in 2023. - Staff resilience addressed with training development plan for the two licensing and policy officers in Street Scene Services, and recruitment to the vacant Chief licensing officer post completed. - Formal training undertaken on Institute of Licensing Safety at Sport Ground Course. - "on the job" training undertaken at Sports Ground and Event SAGs. - Updated Policy familiarisation training undertaken. - Business Continuity Plan updated and uploaded to SharePoint.
2.2	<p>As this is a key risk for the service, it is important that these actions are prioritised.</p> <p>The Service's policies and procedures should also be reviewed and updated.</p>	High	Steve Lonnia Chief Licensing Officer	30/09/23	<p>Action completed</p> <p>As 2.1 above.</p>

3.1	Management should ensure that the Fraud Awareness and Prevention training module is completed by Sports Ground and Enforcement Service staff.	Medium	Steve Lonnia Chief Licensing Officer	31/12/23	Action completed Training completed September 2023.
4.1	As a result of the comments arising from the SGSA audits regarding the concerns around business continuity and resilience arrangements, management should include this as a risk to the service.	Medium	Steve Lonnia Chief Licensing Officer	31/12/23	Action completed Risks have now been added.
4.2	Management should ensure that the Risk Management training module is undertaken by Sports Ground and Enforcement Service staff.	Efficiency/ Effectiveness	Steve Lonnia Chief Licensing Officer	30/06/24	Action completed Training completed September 2023.

6. Supplier Addition and Amendments on Integra (Strategic and Enabling Services) (issued to Audit and Standards Committee 22.8.23)

As at July 2024

Internal Audit: The report was issued to management on 14.6.23. An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Glen Swaby, Head of Procurement and Supply Chain and Rachel Credland, Senior Procurement and Supply Chain Manager May 2024
1.1	Integra should be reviewed to ensure only staff currently adding or amending supplier details have the relevant access levels. Such access level should be removed from staff not undertaking this work. A regular review of access levels should be undertaken by management.	High	Rachel Credland Senior Procurement and Supply Chain Manager	30/06/2023	Action completed The initial review was undertaken and those remaining with access had genuine reason. Further reviews were carried out whilst the team sat under Procurement and Supply Team.
1.2	Relevant supporting Integra user guides should be updated to include context of the fraud risk and potential loss associated with supplier details within the finance system.	Medium	Rachel Credland Senior Procurement and Supply Chain Manager	30/06/2023	Action completed Guidance updated.

3.1	Management should ensure that all NFI matches are reviewed in line with the guidance and the NFI system updated to reflect the work done and outcome. Any unwarranted duplicates should be corrected within Integra as a matter of urgency.	High	Glen Swaby Head of Procurement and Supply Chain	31/07/2023	Action completed
4.1	Update the risk register to reflect the ongoing risk to supplier changes within Integra, to include the potential consequences and the mitigating controls.	High	Glen Swaby Head of Procurement and Supply Chain	30/06/2023	Action completed Risk Register updated.
4.2	Staff should review the National Fraud Initiative creditor standing data matches in a timely manner when received every 2 years and treat the process as business as usual to ensure no duplicates have been set up within the system.	High	Glen Swaby Head of Procurement and Supply Chain Tim Hardie Head of Revenues and Benefits Len Rubie PACE Manager	Ongoing	Action completed The last request was completed – so up to date.
5.1	Management should ensure that only SCC appointed staff should have the ability to add or amend supplier details to Integra.	High	Glen Swaby Head of Procurement and Supply Chain Tim Hardie Head of Revenues and Benefits Len Rubie PACE Manager	Ongoing	Action completed Complied with to date.

6.1	Procurement & Supply Chain management should provide a detailed and comprehensive handover of the supplier function, to PACE management prior to transfer of the service. This should include but is not exclusive to, ongoing risks, mitigation, proposed future changes to the service function and the associated risks and costs, and timetable for workload capacity.	High	<p>Glen Swaby Head of Procurement and Supply Chain</p> <p>Tim Hardie Head of Revenues and Benefits</p> <p>Len Rubie PACE Manager</p>	Ongoing	<p>Action completed</p> <p>Handover was completed in line with the audit recommendation.</p>
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7. Montgomery Residential Home (Children Services) (issued to Audit and Standards Committee 29.7.22)

<p>As at December 2022</p>
<p>Internal Audit: This report was issued to management on the 13.7.22. This report will be followed up and included in the next tracker.</p>
<p>As at June 2023</p>
<p>Internal Audit: The final audit recommendation implementation date is 13.7.23, therefore this report will be followed up and included in the next tracker. The Head of Service – Children’s Residential has only been in post since November 2022 and was not made aware of the audit report and recommendations contained within the report. There was very little handover from the previous post holder, who agreed to the original audit recommendations. 2 new Service Managers are now in post and the service is now looking at the audit report and recommendations and working through the actions. Internal Audit and the Head of Service have agreed to meet 5.7.23 to discuss progress with implementing the audit recommendations. Now the Head of Service is aware of the audit recommendations she is committed to ensuring they are now promptly actioned.</p>
<p>As at February 2024</p>
<p>Internal Audit: An update on progress with the recommendations is included below.</p>
<p>As at July 2024</p>
<p>Internal Audit: An update on progress with the recommendations is included below.</p>

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Kate Fletcher, Business Change Manager – May 2024.
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<p>1.1</p>	<p>As is best practice, overtime should be offered to lower grade staff especially those that work less than 37 hours.</p> <p>There should be clear, demonstrable, authorisation of overtime hours/requests, this will not only provide a solid audit trail for the payments but also prevent issues surrounding recharge amounts when staff work across multiple Homes.</p> <p>Hours worked by members of staff should be checked. By law an employee should not work more than 48hrs a week, in a one month sample a single individual worked 46 and 59hrs over 2 consecutive weeks. Regardless of whether the employee has opted out of the weekly limit there is a duty of care to both staff and the young people at the Home that must be met. Exceeding the legal limit may put this at risk. Hours should be reasonable, and staff should be supported to ensure that they can complete their work within their contracted hours.</p>	<p>Critical</p>	<p>Sue Hatton Service Manager, Children’s Residential Service</p>	<p>13/08/22</p>	<p>Action completed</p> <p>New guidance on rota planning has been issued to managers to provide clarity on managing resource gaps.</p> <p>All homes have been asked to record total hours for each staff member on the rota.</p> <p>Rotas continue to be challenging to manage due to staff sickness levels. Due to regulatory requirements sometimes the only option is for staff to exceed ‘reasonable hours’ as agency cannot cover if not adequately trained etc. However, management oversight is now assured through systems that have been implemented.</p> <p>Additional hours worked are being monitored via the weekly & monthly reporting now required by Registered Homes Managers. Additionally anomalies are identified by payroll and fed into fortnightly meetings chaired by Director C&F.</p> <p>The casual pool is being routinely utilised to cover gaps in the rota.</p> <p>Service is further looking to implement some Rota Software that will enable more efficient and consistent management and monitoring of rotas across the service.</p>
<p>1.4</p>	<p>Petty cash should be used appropriately and in line with SCC Financial Administration Procedure Manual on Petty Cash, this means the maximum spend per transaction should be no more than £25 unless authorised by the budget holder, this authorisation must be in writing and retained in records.</p>	<p>High</p>	<p>Sue Hatton Service Manager, Children’s Residential Service</p>	<p>13/10/22</p>	<p>Action completed</p> <p>The petty cash policy has been reinforced with homes managers.</p> <p>Further guidance is being developed to ensure that there is clarity of what can and cannot be purchased with petty cash in homes, further detailing recording expectations.</p>

1.6	<p>Spending on procurement cards should be closely monitored so it can be understood why there have been such sharp increases in comparison with previous years.</p> <p>Though it is understood that certain charges, such as those on Hair and Beauty are discretionary, there should be limits and monitoring in place to ensure spends are not unreasonable. Likewise, as the home is supposed to function in similar ways to a family home spending on takeaways should be reduced significantly.</p> <p>Spend should be adequately categorised so the area of spend can be easily identified and monitored.</p> <p>(See also recommendation 4.2)</p>	High	Sue Hatton Service Manager, Children's Residential Service	13/10/22	<p>Action completed</p> <p>Clear guidance on the allowances that can be spent on young people has been issued to all homes.</p> <p>Monthly budget monitoring is now being held face to face with oversight of Service Managers.</p>
1.7	<p>Work should be done to understand why, in the last year, there has been a 33% increase in weekly costs for the Home, per place, and what action is needed to reduce the unit cost to meet the budget in 2022/23.</p> <p>Internal audit would recommend that a zero based costing is prepared to understand what levels of staffing and other costs would be needed to achieve this.</p> <p>An understanding of what the base budget buys, would allow the Home Manager to explain variances in expenditure. An action plan and regular monitoring of this should allow the service to reduce it's actual weekly cost.</p>	High	Sue Hatton Service Manager, Children's Residential Service	13/10/22 Revised Implementation Timescale: September 2024	<p>Action ongoing</p> <p>The newly implemented overtime/rota guidance will support reduction in spend.</p> <p>Continue to work with HR to explore ways of controlling salary enhancements.</p> <p>In addition to work in place to reduce staffing spend guidance on expected spend on young people has been implemented. This information will be used when baselining budget requirements.</p> <p>Any expected costs outside of the guidance must now be taken to residential resource panel for discussion and sign off to ensure service management oversight of additional costs. Further work required to develop ongoing repairs & maintenance budgets for each home.</p>

1.10	Use of Confirmation orders should be restricted to only demonstrable emergencies.	Medium	Sue Hatton Service Manager, Children's Residential Service	13/1/23	Action completed This recommendation has been resolved.
3.1	It is vital that a risk register and risk management plan is produced which highlights all relevant risks. This should identify, measure and mitigate each risk, and also include information about who the risk is assigned to and how it will be monitored. This register should be reviewed and updated by management regularly and as new risks arise.	High	Sue Hatton Service Manager, Children's Residential Service	13/10/22	Action completed The service manages and monitors risk in line with Children's Homes Regulations, this is monitored and quality assured through regular Ofsted Inspections and Regulation 44 visits to homes and homes weekly and monthly reporting and auditing. Further discussion of risks related to young people takes place in various forms including the fortnightly residential panel. The service operates in line with all established SCC and Children and Families risk management policies and procedures. The service work collaboratively with Health and Safety to ensure that building/premises risks are adequately monitored and managed, along with risks for people living and working in homes. Due to the complex nature of young people living in the homes a risk register that is solely owned by the home would not be appropriate as risks are shared across the wider Children and Families service. Risks associated with young people continue to be monitored in line with the established risk management procedures in residential and children and families. In response to audit feedback a full list of risk management activity that takes place in homes has been created detailing frequency and who is responsible for activity.

4.1	<p>The Home should have a documented and comprehensive local Finance Policy that is regularly reviewed and updated appropriately. This should include details on who has financial responsibilities at the home and the appropriate delegates.</p> <p>This Policy should also include detail on the process of all finance tasks which take place at the home including authorising expenditure, reconciling petty cash and monthly forecasting.</p>	High	Sue Hatton Service Manager, Children’s Residential Service	<p>13/10/22</p> <p>Revised Implementation Timescale: August 2024</p>	<p>Action ongoing</p> <p>Progress has been made in this area. There is a clear policy now in place for expected spend on young people. The rota and overtime guidance is also now in place to help tackle current staffing spend.</p> <p>Work remaining includes, clearly understanding the repairs and maintenance requirements of homes and calculation of the required budget alongside this.</p> <p>Further work required on use of procurement cards and the practicalities of extending these to other staff in homes to reduce the use of petty cash.</p>
4.2	Policies should be in place across all Homes to offer guidance on what is reasonable expenditure, for example guidelines on monthly beauty treatment spends.	Medium	Sue Hatton Service Manager, Children’s Residential Service	<p>13/1/23</p> <p>Revised Implementation Timescale: August 2024</p>	<p>Action ongoing</p> <p>This action has been completed, for spend on young people, remaining work required on repairs and maintenance budget.</p>

8. Heritage Park Community School (Children Services) (issued to Audit and Standards Committee 8.9.22)

<p>As at December 2022</p> <p>Internal Audit: This report was issued to management on the 14.7.22. This report will be followed up and included in the next tracker.</p>
<p>As at June 2023</p> <p>Internal Audit: An update on progress with the recommendations is included below.</p>
<p>As at February 2024</p> <p>Internal Audit: An update on progress with the recommendations is included below.</p>
<p>As at July 2024</p> <p>Internal Audit: An update on progress with the recommendations is included below.</p>

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Mark Fairbrother, Principal April 2024
1.6	<p>The school should ensure that a regular stock check is taken. This would then allow for the school to hold a regular and up to date document of what the school has for insurance purposes, for the continued function of the school, and to ear mark what might need to be improved.</p> <p>Secondly, it is important that this is reported on and confirmed by the governing body at a meeting annually. Usually before the start of a new school term. To ensure that they are aware of the position of the school with regard to equipment and what assets the school holds.</p>	Medium	Mark Fairbrother – School Principal	<p>December 2022</p> <p>Revised Implementation Timescale: Sept 2024</p>	<p>Action ongoing</p> <p>The asset management company has failed to update the school following a request for the cost of updating the system. The school has bought into an asset register service and this will be implemented in the May Half term (2024).</p> <p>Once set up the reports will go to the IEB (Executive Board) to be checked annually.</p>
2.1	<p>It is recommended the school develop a detailed deficit reduction plan which is presented to and challenged by the governing body on a regular basis.</p>	Medium	<p>Kevin Corke - Chair of Interim Executive Board</p> <p>Mark Fairbrother – School Principal</p>	<p>Timescale TBC dependent on Ofsted results.</p> <p>Revised Implementation Timescale: Sept 2024</p>	<p>Action ongoing</p> <p>The school is currently undergoing a staffing restructure which will eradicate the in-year deficit. Restructure to commence Sept 11th. Service contracts have been reviewed for best value for money and contracts terminated. Additional finance support is being provided by TEAM Education Trust as part of the Associate Contract. Discussions are ongoing with the LA on individual pupils whom additional funding is required. The school is talking to the LA about how this can be supported.</p>
2.3	<p>It is recommended that the school's spending plan is approved by the governing body on at least an annual basis.</p>	Medium	<p>Kevin Corke - Chair of Interim Executive Board</p> <p>Mark Fairbrother – School Principal</p>	<p>March/April 2023</p>	<p>Action completed</p> <p>The school's spending plan has now been approved by governors.</p>

9. Holgate Meadows Community School (Children Services) (issued to Audit and Standards Committee 8.9.22)

As at December 2022
Internal Audit: This report was issued to management on the 14.7.22. This report will be followed up and included in the next tracker.
As at June 2023
Internal Audit: An update on progress with the recommendations is included below.
As at February 2024
Internal Audit: An update on progress with the recommendations is included below.
As at July 2024
Internal Audit: An update on progress with the recommendations is included below.

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Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Sarah Storer – School Principal June 2024
5.3	While the school does have an excellent set of policies for COVID, snow days and other such disruptions, unifying them into one policy document to allow for other reasons behind the school having to close would help the policy become all-encompassing. And would also help create a standardised plan for staff to follow in the event of a critical incident. Looking at the policies already in place, it is all that would need to be actioned is a combining of the policies related to snow and to COVID and adding more generalised plans of action for staff to follow.	Medium	Claire Bailey, School Principal	10/02/23	Action ongoing The revised policy has been completed and going to Governors for final endorsement July 24.
5.4	Upon the creation of a single critical incident plan the governing body must review this at least once a year to ensure it is as up to date with the current circumstances at the school as possible. This document should then be circulated amongst the staff to ensure they are also aware of procedure in the event of a critical incident.	Medium	Claire Bailey, School Principal	10/02/23	Action completed Robust plan now in place.

10. Freedom of Information /Subject Access Requests Recovery Plans (Strategic and Enabling Services) (issued to Audit and Standards Committee 8.12.22)

As at December 2022
Internal Audit: This report was issued to management. This report will be followed up and included in the next tracker.
As at June 2023
Internal Audit: An update on progress with the recommendations is included below.
As at February 2024
Internal Audit: An update on progress with the recommendations is included below.
As at July 2024
Internal Audit: An update on progress with the recommendations is included below.

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Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Sarah Green – Senior Information Management Officer June 2024
2.2	<p>Management should now review the outstanding open internal reviews, identifying how long the cases have been open and the progress that’s been made on these.</p> <p>If necessary, an action plan should be prepared detailing how the internal reviews will be undertaken as soon as possible, prior to the new process being implemented in June 2022.</p> <p>The updated performance reports should include information on internal reviews and the numbers breaching the 20 day rule. Explanations for delays in all SAR processes should be included as part of all performance reports and should also detail the potential areas where improvements can be made going forward.</p>	High	Sarah Green Senior Information Management Officer	1/08/22	<p>Action completed</p> <p>FOI - 73 IR’s closed in 23/24. Team capacity was reviewed in 2022 and action taken - with the back log cases being undertaken by an Agency member of staff.</p> <p>The Case Management System has a go live date of June 24 and will provide detailed reporting of all IRs.</p> <p>An update on the ICO FOI Audit was provided to the ICO in early May. We anticipate a response within the next few weeks.</p> <p>SAR – There are currently 8 open and overdue IRs.</p>

					The process for handling SARs has been reviewed and improved to ensure they are handled within timeframe.
3.2	<p>Once the current backlog of SAR is addressed, the workloads for staff working on redacting sensitive information should be reviewed in consultation with the individuals themselves. Wherever possible, staff should be given the opportunity to have some opportunity for diversity within their workloads if they feel that they would benefit from this. This should be fed into the PDR process.</p> <p>It is also important that staff morale and mental health issues such as stress are covered in regular one to ones.</p>	Medium	<p>Sarah Green Senior Information Management Officer</p> <p>Abbie Ezzard-Wilde</p>	Ongoing – Contracts to support the clearing of the backlog should be in place by March 2023	<p>Action completed</p> <p>Staff are currently focusing on a large SAR, then a small SAR to support wellbeing. Regular 1.1s take place and wellbeing is discussed. Everyone attends the weekly team meeting and the in person staff event every month has been a positive introduction.</p> <p>The introduction of 'Bundle Docs' will help boost staff morale as it will increase productivity from days to 3 hours for most standard requests.</p>
4.1	<p>It is recommended that corporate communications (or communications targeted at specific Portfolios/Service areas), are now undertaken. These communications should detail where the Council is now in terms of SAR and the support that Services can provide in helping to reduce the backlog; for example, responding to requests for information as soon as possible, making sure that all information is sent and that any documents /information sent is not duplicated etc. There should be a clear message sent out that it is a legal requirement to respond to a SAR within the legal timescales set down and that there is a significant backlog issue. Service support through the process will have an impact on the overall position and potential action from the ICO.</p>	High	<p>Sarah Green Senior Information Management Officer</p> <p>David Hollis General Counsel</p>	End – December 2022	<p>Action completed</p> <p>A Communication Planner has been devised for the Information Management team and communications process agreed. This incorporates both all-staff and targeted comms on key Information Governance information across the year and across a platform of comms channels.</p>

RATING KEY

- Red highlights recommendations outstanding for over 12 months from the originally agreed implementation date.
- Amber highlights recommendations outstanding between 6 to 12 months.
- Yellow highlights recommendations outstanding up to 6 months from the original agreed implementation date.
- Green highlights recommendations that have been completed.