

**REPORT TO SHEFFIELD CITY COUNCIL AUDIT AND STANDARDS  
COMMITTEE  
June 2023**

**Internal Audit Tracker Report on Progress with Recommendation  
Implementation**

**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 report from the tracker:
  - Direct Payments
  - Adult Safeguarding

## **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.

Four reviews were added to the Recommendation Tracker report in December 22. These were not followed-up for the last report (January 2023) due to the originally agreed implementation dates. For three of these reports the implementation dates have now 'passed' and are included in this report.

These reports are:

- Heritage Park Community School
- Holgate Meadows Community School
- Freedom of Information (FOI)/ Subject Access Requests (SAR) Recovery Plan

### **New reports added to this Tracker**

For this period, no new reports have been added.

### **Recommendation implementation**

In total, updates have been provided on 45 out of 45 recommendations that are due for implementation. Of these, 23 (51%) have been implemented and 22 (49%) are ongoing, indicating work has been started but not yet fully completed.

### **Items to note**

There is 1 critical recommendation contained within this report. It relates to the FOI/SAR Recovery Plan audit. This recommendation has now been actioned and related to the need to quickly identify and deploy resources to help address the backlog and closely monitor progress.

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 the Performance and Delivery Board**

The tracker report was presented to the Performance and Delivery Board on the 13<sup>th</sup> June 2023.

The Performance and Delivery Board are committed to ensuring audit recommendations are actioned promptly and effectively within the agreed timeframe and take full responsibility and ownership in managing and controlling the process. The Board discussed the assurance process, their role and what help and support they can offer. The ultimate aim is to progress in a timely manner and move the 'red' rated recommendations to 'green'. Having the ability to get to the route cause is key and identifying why are recommendations being delayed with the required action.

They acknowledge the increased risks if audit recommendations are not progressed promptly and asked all Directorates to assess what process they have in place to track and deliver the implementation of audit recommendations on a timely manner. This will be communicated throughout the Directorates via the Board. This will be included on the forward plan, for an update on how Directorates are moving 'red' rated audit recommendations to 'green'.

The Performance and Delivery Board discussed the outstanding 'red' recommendations and confirmed that the recommendation lead (ICT Service Delivery Manager) for these areas has already attended previous Performance and Delivery Board meetings and will be added to the forward planner to attend again and provided support. The meeting will provide an opportunity for the recommendation lead to explain in detail the outstanding recommendations and proposed timelines for implementation. This process will continue for all 'red' recommendations and will be an opportunity to provide support and gain a clear understanding of the outstanding recommendations and challenge where necessary. This process is also going to be extended to selected 'amber' rated recommendations.

The Performance and Delivery Board 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 JUNE 2023**

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
Heritage Park Community School		3	9	2		3	6	1			3	1
Holgate Meadows Community School		4	6	1		2	2	1		2	4	
FOI/SAR Recovery Plan	1	5	1		1	1				4	1	
Creditors – Non-standard payments		4		1		3				1		1
Disposal of IT assets		3								3		
Adult Safeguarding		2				2						
Software Licensing		1								1		
Hardware Asset Management		1								1		
Direct Payments		1				1						
<b>Total</b>	<b>1</b>	<b>24</b>	<b>16</b>	<b>4</b>	<b>1</b>	<b>12</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>12</b>	<b>8</b>	<b>2</b>

Shaded items to be removed from the tracker

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**1. Montgomery Residential Home (Children Services) (issued to Audit and Standards Committee 29.7.22)**

<b>As at December 2022</b>
<b>Internal Audit:</b> This report was issued to management on the 13.7.22. This report will be followed up and included in the next tracker.
<b>As at June 2023</b>
<b>Internal Audit:</b> 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.

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

<b>As at December 2022</b>
<b>Internal Audit:</b> This report was issued to management on the 14.7.22. This report will be followed up and included in the next tracker.
<b>As at June 2023</b>
<b>Internal Audit:</b> 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 Gill Matthews – Business Manager May 2023
1.1	It is recommended that the quality and frequency of financial reporting to the Interim Executive Board (IEB) be improved. And that the IEB dedicates more time to considering this financial information.	<b>High</b>	Kevin Corke - Chair of Interim Executive Board	October 2022	<b>Actioned</b> New reports are in place with quarterly finance focused IEB meetings which include the Business Manager, external Finance support and Head.
1.2	It is recommended future school improvement plans include at least the current and two year forward projections for pupil attainment, curriculum focus, workforce development, and anticipated/indicative budget and financial positions.	<b>Medium</b>	Mark Fairbrother – School Principal	December 2022	<b>Actioned</b> The school improvement plan has and will in future factor in a key curriculum focus centred around Ofsted Areas for Improvement (AFIs). A deficit reduction plan has been completed re the

					school's staffing structure and the school, continues to address staffing costs.
1.3	It is recommended the governing body establishes a standing agenda item to receive, discuss, and approve termly updates to the spending plan.	<b>Medium</b>	Kevin Corke - Chair of Interim Executive Board  Mark Fairbrother – School Principal	Timescale TBC dependent on Ofsted results.	<b>Actioned</b>  This is already in place.
1.4	The governing body should establish a register of business interests of governors, the school principal and any other staff who influence financial decisions. This should be open to examination by governors, staff, parents and LEA.	<b>Efficiency/ Effectiveness</b>	Mark Fairbrother – School Principal	September 2022	<b>Actioned</b>  Interests are recorded on Governor Hub and is updated annually.
1.5	It is recommended all governors and employees involved with the school complete or update pecuniary interest forms at least annually.  The school should retain copies for all staff who work in the school and forms should not be shared between schools (Holgate Meadows and Heritage Park).	<b>Medium</b>	Mark Fairbrother – School Principal	September 2022	<b>Actioned</b>  School holds all copies for staff and IEB store copies for IEB Members.
1.6	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.  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.	<b>Medium</b>	Mark Fairbrother – School Principal	December 2022  <b>Revised Implementation Timescale: Sept 2023</b>	<b>Action ongoing</b>  The school has bought into an asset register service and this will be implemented in the May Half term.  Once set up the reports will go to the IEB to be checked annually.

2.1	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.	<b>Medium</b>	Kevin Corke - Chair of Interim Executive Board  Mark Fairbrother – School Principal	Timescale TBC dependent on Ofsted results.  <b>Revised Implementation Timescale:</b> July 2023	<b>Action ongoing</b>  This is in the process of being completed.
2.2	It is recommended that as part of the annual budget setting process the school's leadership team engage in preliminary discussions of what the priorities of the school are so that budgets can be agreed in line with this.	<b>High</b>	Kevin Corke - Chair of Interim Executive Board  Mark Fairbrother – School Principal	Timescale TBC dependent on Ofsted results.	<b>Actioned</b>  This process was followed for the 2023/24 and will be completed annually.
2.3	It is recommended that the school's spending plan is approved by the governing body on at least an annual basis.	<b>Medium</b>	Kevin Corke - Chair of Interim Executive Board  Mark Fairbrother – School Principal	March/April 2023  <b>Revised Implementation Timescale:</b> July 2023	<b>Action ongoing</b>  Current Spending Plans for 2023/24 are with the IEB pending approval.
2.7	It is recommended the school principal considers which budget setting methodology would best fit the school and work with their governing body, administrative officers, and bursars to establish which principles will be used to set and monitor future budgets.	<b>High</b>	Mark Fairbrother – School Principal	Ongoing Basis	<b>Actioned</b>  The budget setting process has significantly improved. Senior Leadership Team and Senior Business Manager (SBM) were all involved in the process.
2.8	It is recommended that once a budget setting methodology is agreed this is formally documented so it can be followed in subsequent years. This will also enable adjustments to budget setting methods to be compared formally and presented to governors for approval.	<b>Efficiency/ Effectiveness</b>	Mark Fairbrother – School Principal	Ongoing Basis  <b>Revised Implementation Timescale:</b> Sept 2023	<b>Action ongoing</b>  Needs to be worked on in conjunction with the SRMA, with Principal and IEB.
3.2	It is recommended the school ensures all staff with involvement in financial or HR processes have received adequate training and can access support if needed to undertake these tasks.	<b>Medium</b>	Mark Fairbrother – School Principal	Ongoing Basis	<b>Actioned</b>  Training from various officers/areas and a Finance support helpline available.

3.4	It is recommended the school ensures a copy of signed employee contracts and signed declaration of acceptance of the staff code of conduct is retained within all employee HR files.	<b>Medium</b>	Mark Fairbrother – School Principal	September 2022	<b>Actioned</b> All staff have signed the code of conduct and a copy is retained by school.
4.1	It is recommended the risk register and risk management processes are discussed at governing body meetings at least annually or whenever significant changes to risks takes place.	<b>Medium</b>	Mark Fairbrother – School Principal	December 2022	<b>Actioned</b> There is a timetable for risk management to be included in the governing body’s agenda through a focus on Health and Safety.

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

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

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Gill Matthews – Business Manager (BSM) May 2023
1.1	It is recommended that the quality and frequency of financial reporting to the IEB is improved. And that the IEB dedicates more time to considering this financial information.	<b>High</b>	Kevin Corke, Chair of Governors	21/10/22	<b>Actioned</b> New reports are in place with quarterly finance focused IEB meetings which include the Business Manager, external Finance support and Head.
1.4	The governing body should establish a register of business interests of governors, the Principal and any other staff who influence financial decisions. This should be open to examination by governors, staff, parents and the LEA.	<b>Efficiency/ Effectiveness</b>	Kevin Corke, Chair of Governors  Claire Bailey, School Principal	10/02/23	<b>Actioned</b> Interests are recorded on Governor Hub.

1.5	<p>It is recommended all governors and employees involved with the school complete or update pecuniary interest forms at least annually.</p> <p>The school should retain copies for all staff who work in the school and forms should not be shared between schools (Holgate Meadows and Heritage Park).</p>	<b>Medium</b>	Claire Bailey, School Principal	10/02/23	<b>Actioned</b>  Interests are recorded on Governor Hub and is updated annually.
2.8	<p>It is recommended that the school begin developing a robust deficit reduction plan which should be agreed with the governing body.</p>	<b>High</b>	Claire Bailey, School Principal	10/02/23  <b>Revised Implementation Timescale:</b> Sept 2023	<b>Action ongoing</b>  Nexus (Multi Academy Trust) are already looking at this and have presented their budgets to the IEB.
2.10	<p>It is recommended the school ensures different budget setting methodologies are assessed and the one which allows the school to best meet the needs of the pupils and the strategic vision of the governors is selected for future budget setting exercises.</p> <p>Once agreed, the principles for setting and updating the budget should be recorded and reviewed on an appropriate basis to ensure the budget setting processes are always appropriate.</p>	<b>Medium</b>	Claire Bailey, School Principal	10/02/23  <b>Revised Implementation Timescale:</b> Sept 2023	<b>Action ongoing</b>  The budget setting process has significantly improved and due to the school joining Nexus there will be a process completed by them.
2.11	<p>It is recommended that once agreed, the deficit reduction plan should be reported to and discussed by the governors on a regular basis to ensure it remains focused on achieving a balanced financial position in coherence with the strategic goals set by the governing body.</p>	<b>Medium</b>	Claire Bailey, School Principal	10/02/23  <b>Revised Implementation Timescale:</b> July 2023	<b>Action ongoing</b>  Waiting for the IEB to advise on reductions to be costed in budget.
2.12	<p>In future the spending plan must be reviewed, discussed, and confirmed by the full governing body in a full meeting to ensure accountability and that all members are aware of the financial position and approach going forward.</p>	<b>High</b>	Kevin Corke, Chair of Governors Claire Bailey, School Principal Gill Matthews, Business Manager	10/02/23  <b>Revised Implementation Timescale:</b> June 2023	<b>Action ongoing</b>  Budgets to be approved at the next meetings.

2.13	<p>In future any changes in the spending plan should be discussed with the full governing body to ensure that they are made aware of the financial position of the school.</p> <p>This also should be presented to them either by the business manager or the bursar themselves. As they will be best placed to answer any specific questions.</p>	<b>High</b>	<p>Kevin Corke, Chair of Governors</p> <p>Claire Bailey, School Principal</p> <p>Gill Matthews, Business Manager</p>	10/02/23	<p><b>Actioned</b></p> <p>Reports from BSM highlight changes to spending plan, rationale and mitigations taken.</p>
3.1	<p>It is recommended all adjustments to payroll input forms are authorised / certified by the relevant budget holder, currently the principal.</p> <p>It is recommended the school ensures a copy of signed employee contracts and signed declaration of acceptance of the staff code of conduct is retained within all employee HR files.</p>	<b>Medium</b>	Claire Bailey, School Principal	10/02/23	<p><b>Actioned</b></p> <p>All adjustments to payroll are authorised and approved.</p> <p>All staff have signed the code of conduct and a copy is retained by school.</p>
5.3	<p>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.</p>	<b>Medium</b>	Claire Bailey, School Principal	<p>10/02/23</p> <p><b>Revised Implementation Timescale: Sept 2023</b></p>	<p><b>Action ongoing</b></p> <p>This will be updated and reviewed by the IEB in September.</p>
5.4	<p>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.</p> <p>This document should then be circulated amongst the staff to ensure they are also aware of procedure in the event of a critical incident.</p>	<b>Medium</b>	Claire Bailey, School Principal	<p>10/02/23</p> <p><b>Revised Implementation Timescale: July 2023</b></p>	<p><b>Action ongoing</b></p> <p>School will be joining Nexus and will adopt their plan.</p>

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

<b>As at December 2022</b>
<b>Internal Audit:</b> This report was issued to management. This report will be followed up and included in the next tracker.
<b>As at June 2023</b>
<b>Internal Audit:</b> 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 May 2023
1.1	<p>Although there is a recovery plan in place, there is a need to address the backlog position (for subject access requests) as quickly as possible. This can only be achieved by deploying extra resources (at least on a temporary basis) to bring the Council back to an acceptable baseline position. Resources should be quickly identified and deployed (and relevant training put in place) to address the backlog and progress should be closely monitored. Further issues arising should be escalated as appropriate.</p> <p>FOI requests should also continue to be monitored (as they are at present) for the anticipated improvements. Any further issues should be escalated as appropriate.</p>	<b>Critical</b>	Sarah Green/David Hollis	July 2023	<p><b>Actioned</b></p> <p>FOI: Temporary resource has been deployed to support with the backlog.</p> <p>SARs: An external organisation has been contracted to support with the backlog of SARs and they are currently working through bundles of children’s records. SAR’s action plan is monitored with some actions ongoing, for example, due to issues when we were moved to the new ticketing system in January and that the new operating model plans will commence in June 23.</p> <p>Both are being closely monitored.</p>
1.2	<p>Following response from the Information Commissioners Office (ICO), the timescales for delivering the actions set out in the recovery plan should be closely monitored. Any issues arising impacting on the delivery of the actions should be escalated as appropriate.</p>	<b>High</b>	Sarah Green/David Hollis	Ongoing	<p><b>Actioned</b></p> <p>The initial issues with recruitment and securing an external company have been rectified and the backlog is being actively worked on and monitored.</p>

2.2	<p>Management should now review the outstanding open internal reviews, identifying how long the cases have been open and the progress that 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 as detailed above 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>	<b>High</b>	Sarah Green	<p>1/08/22</p> <p><b>Revised Implementation Timescale:</b> Sept 2023</p>	<p><b>Action ongoing</b></p> <p>FOI – Internal Reviews are being worked on by a dedicated resource from an Agency supplier. However, due to the number of these, it is unlikely that the backlog will be cleared by June 23.</p> <p>SAR – Internal Reviews continue to be worked on by the Information Management Officer, on a part time basis.</p> <p>The performance reporting has been on hold due to issues with the new case management system. The Data Protection Officer is currently reviewing other systems with organisations to find one that can handle the complexities of information requests.</p>
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 moral and mental health issues such as stress are covered in regular one to ones.</p>	<b>Medium</b>	Sarah Green/Abbie Ezzard-Wilde	<p>Ongoing – Contracts to support the clearing of the backlog should be in place by March 2023</p> <p><b>Revised Implementation Timescale:</b> Sept 2023</p>	<p><b>Action ongoing</b></p> <p>Backlog continuing to be cleared. Diversity will be part of the new operating model.</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</p>	<b>High</b>	Sarah Green/ David Hollis	<p>End – December 2022</p> <p><b>Revised Implementation Timescale:</b> Sept 2023</p>	<p><b>Action ongoing</b></p> <p>SARs are handled by a small team and staff are supportive of information requests. There has been updates to their templates and processes to ensure each request is reviewed and clarified upon receipt.</p>

	/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>However, work still needs to be done to ensure services understand when requests for information should be handled by them.</p> <p>FOI – there is still work to be done to encourage service areas to respond to requests for information in a timely manner. This is due to staff changes, reduced workforce and workloads which makes the organisation vulnerable, particularly when there are campaigns. The SharePoint site has recently been updated and this should support staff with responding to FOIs.</p>
4.2	As noted, work is already ongoing with Services to support them in providing levels of customer service that would reduce overall pressure on the SAR process. Work in this area and detailed on the recovery plan should be monitored going forward to ensure that it is in place as quickly as possible.	<b>High</b>	Sarah Green	Ongoing this will improve over time.– Significantly implemented by July 2023	<p><b>Action ongoing</b></p> <p>This is ongoing, as currently reducing the backlog is the focus.</p>
5.1	Risks in this area should now remain under review. If appropriate, a separate risk should be raised for SAR/the recovery plan so that the issue is visible and escalated and the appropriate action can be taken.	<b>High</b>	Sarah Green	Sept 2023	<p><b>Action ongoing</b></p> <p>This will be added as a risk.</p>

**5. Disposal of IT assets (Strategic Support Services) (issued to Audit and Standards Committee 3.2.22)**

<b>As at June 2022</b>
<b>Internal Audit:</b> This report was issued to management on the 17.12.21. This report will be followed up and included in the next tracker.
<b>As at December 2022</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at June 2023</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Jon Rayner ICT Service Delivery Manager May 2023
1.1	<p>An asset disposal champion should be nominated (who has a suitable level of authority).</p> <p>A section should be added to the Council's IT Security Policy or a separate policy document produced that addresses the process of IT asset disposal and personal data deletion. It should clearly state what will happen with devices that are no longer needed - will they be available for re-use or will they be recycled or destroyed? It should detail the whole process and describe how the assets will be removed from the organisation and who will be involved in the process.</p>	High	Mike Weston/Andy Pearson	<p>April 2022</p> <p><b>Revised Implementation Timescale:</b> Late Summer/ Early Autumn</p>	<p><b>Action ongoing</b></p> <p>Director of ICT now in place and Phase 1 of the management structure has been completed. Working on phase 2, estimated launch end of June 2023.</p>
2.1	<p>It is important that a member of staff is assigned the responsibility of managing the asset disposal process and a realistic timescale should be set for this to be achieved.</p> <p>Once staffing is in place, the process to be followed with the key controls required should be mapped out and documented (once a process has been designed by the Service, Internal Audit can support by reviewing the proposed process and suggesting improvements etc). The expectations of the contractor in this process should also be discussed and agreed with the company.</p> <p>A review of the stock holding facilities should also take place to ensure that the storage is secure and all assets are protected until collection takes place.</p> <p>All storage media should be fully traceable through the system.</p>	High	Mike Weston/Andy Pearson	<p>April 2022</p> <p><b>Revised Implementation Timescale:</b> Late Summer/ Early Autumn</p>	<p><b>Action ongoing</b></p> <p>Refer to point 1.1 above</p>

2.2	Management to seek assurance that the processes as they understand them in relation to what happens to the Council's assets when they are collected by the contractor, are in place. A site visit should be undertaken where deemed appropriate.	<b>High</b>	Andy Pearson	<b>Revised Implementation Timescale:</b> Late Summer/ Early Autumn	<b>Action ongoing</b>  Process in place and understood.  Site visit to be arranged once appropriate resource in post. See point 1.1 above.
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**6. Creditors Audit Review of Non-Standards Payments (Strategic Support Services) (issued to Audit and Standards Committee 10.2.22)**

<b>As at June 2022</b>
<b>Internal Audit:</b> This report was issued to management on the 27.1.22 with the latest agreed implementation date of 30.9.22. This report will be followed up and included in the next tracker.
<b>As at December 2022</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at June 2023</b>
<b>Internal Audit:</b> 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 Stephen Bottomley – Senior Finance Manager and Sian Holmes Head of Procurement May 2023
1.3	A F&CS Policy or Framework should be developed and implemented covering the governance, standards, and controls for all Non-Standard Payments (NSP). This should be regularly reviewed.	<b>High</b>	Jane Wilby Chair of Financial Design Assurance (FDA) Group	<b>March 2022</b>	<b>Actioned</b>  Policy in place and uploaded to Finance Point and included in the 23/24 Financial Regulations update.

2.1	Each Non-Standard Payment Type should have a current Approval Form completed and agreed to bring records up to date. These should be regularly reviewed and be a requirement of the NSP Policy.	<b>High</b>	Jane Wilby Chair of Financial Design Assurance Group	September 2022 Prioritising recurring larger value payment types  <b>Revised Implementation Timescale:</b> Sept 2023	<b>Actioned ongoing</b>  Renewal of approval forms is progressing, but we have to chase services which have yet to respond to the request – despite action to chase a response. We are continuing to chase.  Approval form included in Policy mentioned at 1.3 above.
2.5	The individual Non-Standard Payment Type Approval Form recommended in 2.1 should have a section asking about the number and value of commercial invoices to be processed and any mitigations in place to monitor performance in a different way. This information should be assessed and either Payment Types rejected, or separate monitoring made a condition of the arrangement.	<b>High</b>	Siam Holmes/Richard Hallam	September 2022	<b>Actioned</b>  Sections on number and value of commercial invoices being processed has been added to the business case template. ControCC payment reporting has been subject to a Task and Finish project group. They have made substantial improvements in monitoring the payment of commercial invoices within Adult Social Care.
2.7	Given the value and payments of public interest involved, Internal Audit recommend that all Transparency reports from April 2020 to date are reviewed and amendments published where necessary. This should include any relevant Treasury payments.	<b>High</b>	Sian Holmes	June 2022	<b>Actioned</b>  Finance and Procurement and Supply Chain collaborated to implement necessary amendment within Integra to ensure all relevant payments are included within the report from this point forward. Section on transparency reporting has been added to the business case template. Transparency reporting around Treasury payments has improved. All relevant Treasury payments, inclusive of Covid grants, dating back to April 2020, published in September 2022.
2.8	Internal Audit recommend that an amended or revised Qtier report is considered for development that would remove or significantly reduce the manual process and risk of errors.	<b>Efficiency/ Effectiveness</b>	Sian Holmes/ Stephen Bottomley	June 2022  <b>Revised Implementation Timescale:</b> Sept 2023	<b>Action ongoing</b>  Full review of our statutory requirements under the transparency is underway and this requirement will be picked up as part of that review.

				<p>Some changes to Qtier transparency report have been made to make it easier to identify counterparty for NSPs.</p> <p>The potential for Qtier to automatically redact has been explored previously, but due to the way we use Integra, there isn't a flag or other way for us to correctly identify individuals and do the redaction programmatically.</p> <p>Re automation of filtering out data, this has been explored and would be possible to some degree. However, the current manual process is quick and straightforward, whereas some automation actually created more work overall.</p> <p>Finance have been asked if they could re-visit the filtering and this makes sense from a longer term perspective. A request has been made for this work to be prioritised.</p>
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**7. Adult Safeguarding (Adult, Wellbeing and Care Services) (issued to Audit and Standards Committee 4.10.21)**

<b>As at December 2021</b>
<b>Internal Audit:</b> This report was issued to management on the 17.9.21 with the latest agreed implementation date of 31.12.22. This report will be followed up and included in the next tracker.
<b>As at June 2022</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at December 2022</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at June 2023</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Janet Kerr and Jenna Tait on 25.04.23
1.2	The Commissioning team are currently working with the Trust to clarify responsibilities and agree an assurance framework. It is recommended that the Head of Adult Safeguarding liaise with the Commissioning team to ensure the requirements of the Adult Safeguarding Partnership Board (ASPB) to effectively monitor Safeguarding performance is adequately reflected in that discussion, and regular reporting arrangements are put in place, and agreed by the ASPB.	High	Janet Kerr and Tim Gollins	1.04.22	<b>Actioned</b> Multi-agency Safeguarding Hub (MASH), is now operational and quarterly performance reports are provided. As part of the implementation of the new Adult Health and Social Care Operating model and MASH, systems and processes for identifying organisational abuse will be revised. This action was also covered in task 1c of the Safeguarding delivery plan - the joint health and social care assurance framework is produced as an output of the independent safeguarding partnership review.
3.4	That work is carried out in liaison with Mental Health to provide the same evaluation of outcomes and satisfaction as other adults, and an implementation plan and timetable is put in place.	High	Janet Kerr and Tim Gollins	1.04.22	<b>Actioned</b> The mental health position has changed as we have brought the mental health social workers back in to the council so this issue should now be resolved. Any outstanding issues will be addressed through MASH implementation and referrals will no longer be passed to Sheffield Health and Social Care (SHSC) to triage. So, all referrals and adult experience will be measured internally by SCC, including those previously passed to SHSC.

**8. Direct Payments (Adult, Wellbeing and Care Services) (issued to Audit and Standards Committee 2.3.20)**

<b>As at Sept 2020</b>
<b>Internal Audit:</b> This report was issued to management on the 15.1.20 with the latest agreed implementation date of 30.6.20. This report will be followed up and included in the next tracker.
<b>As at April 2021</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.

<b>As at December 2021</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at June 2022</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at December 2022</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at June 2023</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Becky Towle – Assistant Director of Provider Services June 2023
4.1	<p>Internal Audit acknowledges that changes will have taken place since the audit fieldwork ended, in relation to transitions.</p> <p>Future work is to be conducted by Internal audit surrounding the Transitions process.</p>	<b>High</b>	Becky Towle Assistant Director of Provider Services	30.04.20	<p><b>Actioned</b></p> <p>The re-designed Preparation for Adulthood (PAT) team is now working with the new adults transitions team. We met in December 2022 to complete the performance indicators to ensure that ALL assessments are completed in a timely way, visits are undertaken and all support plans including the financial assessments are completed in a timely way.</p> <p>A new achieving change is currently in progress and the PAT team and transitions team are merging and will move in its entirety to adult's social care.</p>

**9. Software Licensing (Asset Management) (Strategic Support Services) (issued to Audit and Standards Committee 1.5.19)**

<b>As at July 2019</b>
<b>Internal Audit:</b> This report was issued to management on the 18.3.19 with the latest agreed implementation date of 1.4.20. The recommendations will be implemented post the current contract and hence the longer than usual implementation timescale. Internal Audit will maintain a watching brief of this area.
<b>As at Sept 2020</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at April 2021</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at December 2021</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at June 2022</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at December 2022</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at June 2023</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Jon Rayner – ICT Service Delivery Manager May 2023
2.2	<p>Roles and responsibilities for software licensing management to be clearly defined and documented. This links to the recommendation on the Council having in place a clear statement of policy on Software Licensing.</p> <p>Management to seek the relevant assurance that staff/suppliers employed to manage the Council's software licensing requirements have the necessary skills and expertise to undertake the work.</p> <p>Management to seek assurance that periodic reviews will be undertaken to ensure compliance with the terms and conditions of licences.</p> <p>Management to seek assurance that staff/suppliers are skilled in delivering efficiencies within the licensing processes and to clarify and document how this will work in practice.</p>	<b>High</b>	<p>Gary Sweet, ICT Client Service Delivery Officer</p> <p>Mike Weston, Assistant Director - ICT Service Delivery</p>	<p>01.04.20</p> <p><b>Revised Implementation Timescale:</b> Late Summer/ Early Autumn</p>	<p><b>Action ongoing</b></p> <p>Director of ICT now in place and Phase 1 of the management structure has been completed. Working on phase 2, estimated launch end of June 2023.</p>

**10. Hardware Asset Management (Strategic Support Services) (issued to Audit and Standards Committee 1.5.19)**

<b>As at July 2019</b>
This report was issued to management on the 18.3.19 with the latest agreed implementation date of 1.4.20. The recommendations will be implemented post the current contract and hence the longer than usual the longer than usual implementation timescale. Internal Audit will maintain a watching brief of this area.
<b>As at Sept 2020</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at April 2021</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at December 2021</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at June 2022</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at December 2022</b>

<b>Internal Audit:</b> An update on progress with the recommendations is included below.
<b>As at June 2023</b>
<b>Internal Audit:</b> An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Jon Rayner – ICT Service Delivery Manager May 2023
2.4	<p>Assurance to be sought on how the new CMDB operated by the Council's supplier SCC, will be integrated with requisition, change, discovery and audit processes. Once this has been fully agreed between all parties, the processes should be fully defined and documented with all roles and responsibilities clearly specified.</p> <p>Any process should report on users with more than one laptop/asset. Review of these users will ensure that the issue of assets not being disposed of correctly is addressed. A comprehensive starters and leavers process will also aid the process.</p>	<b>High</b>	<p>Gary Sweet, ICT Client Service Delivery Officer</p> <p>Mike Weston, Assistant Director - ICT Service Delivery</p>	<p>01.04.20</p> <p><b>Revised Implementation Timescale:</b> Late Summer/ Early Autumn</p>	<p><b>Action ongoing</b></p> <p>Director of ICT now in place and Phase 1 of the management structure has been completed. Working on phase 2, estimated launch end of June 2023.</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.