REPORT TO SHEFFIELD CITY COUNCIL AUDIT AND STANDARDS COMMITTEE
26th July 2018

Internal Audit Report on Progress Against High Opinion Audit Reports.

Purpose of the Report

1. The purpose of this 'rolling' report is to present and communicate to members of the Audit and Standards Committee progress made against recommendations in audit reports that have been given a high opinion.

Introduction

2. An auditable area receiving a high opinion 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.

3. This report provides an update to the Audit and Standards Committee on high opinion audit reports previously reported. Where Internal Audit has yet to undertake follow up work, the relevant Portfolio Directors were contacted and asked to provide Internal Audit with a response. This 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, directors were to provide specific dates for implementation and that this was required by the Audit and Standards Committee.

4. This report also details those high opinion audits that Internal Audit propose to remove from future update reports. The Audit and Standards Committee is asked to support this.

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:
   - Payroll Pension Arrangements
   - Parking Services Cash Income Collection Contract
   - The Markets Service
   - SCAS - Residential and Nursing Agreements
   - Safeguarding Administration and Governance
   - PCI DSS Compliance

Executive Summary

New High Opinion Reports added

6 new items have been added to the report this time. 5 of these items will be followed up and included in the next report (Jan), due to the implementation dates for the recommendations. 1 of the new items has been subject to IA follow-up in quarter 1 of 18/19 and so progress is noted in this report.

Recommendation implementation

In total, updates have been provided on 118 recommendations. Of these, 54 (46%) have been implemented and 60 (51%) are ongoing, indicating work has been started but not yet fully completed. 4 recommendations were considered to be outstanding (3%).

Context

A significant amount of transformational change is underway across the Council to embed the 2020 vision. A number of work streams are being developed which will capture and address the weaknesses identified in a number of the audit reviews included on this tracker.

A specific example is the Tech 2020 strategy, which is a major programme of activity designed to ensure the culture, skills, tools and technology needed to meet both current and future challenges is available to all. The work involved as part of this strategy will address many of the findings in the following areas – SAR's, Controls in the Town Hall machine room, Declaration of Interests and to a degree the OHMS application review. The recommendations within the Continuing Health Care (CHC) and SCAS audits are being addressed via the introduction of the new Whole Case Family Management System.

Further examples include the Place Change Programme which aims to look at what the Place Portfolio does, how it operates and why. The programme is a significant move for the portfolio in being able to deliver a planned, and customer centric approach to business. This programme will address issues raised as part of the Licensing Review.

Items to note

Payment Card Industry DSS Compliance
All of the original recommendations have been implemented and so this item is recommended for removal from the tracker. The PCI working group are still actively working to ensure compliance with PCI standards, which evolve quickly as technologies develop. Internal Audit will maintain a watching brief of this area and if required will conduct further audit work next year.

Fraud e-Learning
Ongoing recommendations are included in the SCAS Residential and Nursing Agreements report, the Appointeeship Service, and the Council Processes for Managing Investigations relating to the relaunch of the fraud e-learning package. Following ratification of the suite of fraud-related policies at the June Audit and Standards Committee, the e-learning package will be refreshed and will form part of the mandatory training for all employees.

OHMS Application Review
Arising from the follow-up audit of the OHMS Application, it is noted that live data is still being used for training purposes due to the anonymised data script provided by Northgate being unsatisfactory. Senior Management is aware of the risk in relation to this and a revised timescale has been set for the 29th October to rectify it.

Report to EMT
The high opinion tracker report was presented to the Executive Management Team on the 10th July.

Members of EMT noted the content of the report and that the ongoing recommendations, whilst in-progress, have all exceeded their original implementation dates.

It was acknowledged by EMT members that many of the recommendations are being addressed as part of wider transformation programmes; EMT particularly focused on the 4 critical priority recommendations deemed to be ongoing, and discussed how all were being covered by wider recovery/programme activity.

EMT members outlined their expectations that further progress with implementation should be demonstrated in the next tracker, to provide assurance that actions are being addressed in a timely manner.

EMT noted that activity is currently underway within SCAS to re-engineer the processes currently in place. This work has involved Internal Audit as part of the new business partnering activity, to ensure that processes are robust prior to the introduction of the Whole Case Family Management System.

Finally EMT agreed that an instruction would be issued to immediately halt the practice of using live data for training on the OHMS system to prevent any possible risks of breaching GDPR. BCIS are currently liaising with the Service to review alternative options for training using ‘dummy’ data.

SHEFFIELD CITY COUNCIL
UPDATED POSITION ON HIGH OPINION AUDIT REPORTS AS AT JULY 2018

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

Audit Title	Total				Complete				Ongoing				Outstanding	
	Critical	**High**	**Medium**	**Ec/eff**	**Critical**	**High**	**Medium**	**Ec/eff**	**Critical**	**High**	**Medium**	**Ec/eff**	**High**	**Medium**
OHMS Application Review	2	4	2			2	1		2	2	1			
Pro-active work - Staff Expenses Claims	1	3			1	1				2				
Pro-active work – Declaration of Interests		3	2							1	1		2	1
Revenues and Benefits Contact Centre		4	3			2	1			2	2			
Pro-active work - Appointeeships		9	1			6				3	1			
The Licensing Service	2	11	5	1	1	6	2	1	1	4	3		1	
Parking Services -cash income collection contract		5	2			5	2							
Training Centres		9	7	1		5	5	1		4	2			
Subject Access Requests		3				1				2				
Controls in Town Hall Machine Room	1	1			1					1				
Continuing Health Care in Learning Disabilities	1	9	8	1					1	9	8	1		
PCI DSS Compliance	1	1			1	1								
Appointeeship Service		3								3				
SCAS - Residential and Nursing Agreements		1	1			1					1			
The Markets Service		2				2								
Council Processes for Management Investigations		4	1			2				2	1			
Payroll Pension Arrangements			1				1							
Safeguarding Administration		2				2								
Total	**8**	**74**	**33**	**3**	**4**	**36**	**12**	**2**	**4**	**35**	**20**	**1**	**3**	**1**

Shaded items to be removed from the tracker

1. ResourceLink Application Review (Resources) (issued to Audit and Standards Committee 22.6.18)

As at July 2018
This report was issued to management on the 22.5.18 with the latest agreed implementation date of 30.11.18. An update on progress with recommendation implementation will be included in the next tracker report.

2. Housing Responsive Maintenance Van Stock Controls (Place) (issued to Audit and Standards Committee 3.5.18)

As at July 2018
This report was issued to management on the 24.4.18 with the latest agreed implementation date of 30.6.18. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

3. Housing Benefits Accuracy Rectification Plan (Corporate) (issued to Audit and Standards Committee 21.5.18)

As at July 2018
This report was issued to management on the 25.4.18 with the latest agreed implementation date of 30.6.18. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

4. IT Resilience/Recovery (Corporate) (issued to Audit and Standards Committee 22.12.17)

As at July 2018
This report was issued to management on the 20.11.17 with the latest agreed implementation date of 31.5.18. Due to the timescales for completion of this report an update will be included in the next tracker.

5. Executor Services (People) (issued to Audit and Standards Committee 27.11.17)

As at Jan 2018
This report was issued to management on the 13.11.17 with the latest agreed implementation date of 31.10.18. An update on progress with recommendation implementation will be included in the next tracker report.

6. OHMS Application Review (Corporate) (issued to Audit and Standards Committee 24.5.18)

As at July 2018
This report was issued to management on the 4.1.18 with the latest agreed implementation date of 30.4.18. An Internal Audit follow-up review has been completed and the results are included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Service Manager, Systems & Business Information, People – PIPS on 15.6.18.
6.1	It is recommended that short, specific training on the	3 – Medium	Ken Smith,	January 2018	Training has been included as part of the April

	information handling requirements of the team is delivered on a periodic basis (twice yearly/annually). This does not have to be onerous and can be included as part of a team meeting. This should cover handling of Section 29s and any updates to process/issues being experienced by the team. Having dedicated refresher training allows issues identified by staff to be raised and lessons learned etc. to be shared. It may also identify any further training needs of the team.		Service Manager, Systems & Business Information, People – PIPS		2018 HIST team meeting. A separate workshop for the team on GDPR is booked in for June 2018 and this specific process will be covered to clarify any questions and issues. The next refresher training on this as part of the HIST team meeting will be done between September and December 2018. **Action complete**
6.2	The systems team are not responsible for ensuring that staff comply with PCI DSS; however, they are in a unique position in that they have the ability to contact all OHMS users. An email should be sent to all registered OHMS users reminding them of the need to comply with PCI DSS standards and requesting that they seek advice where appropriate.	2 - High	Ken Smith, Service Manager, Systems & Business Information, People – PIPS	Review of quality assurance processes - March 2018	An email was sent via Heads of Service and Team Managers for distribution to staff outlining the PCI DSS requirements on 16th March 2018. It was also included in the H&NS Newsletter in April. A further reminder will be sent each quarter. Work is ongoing to review the HIST QA process for checking any PCI DSS breaches and include spot checks in any work HIST staff do on DMS. This is due to be in place by September 2018. **Action complete**
6.3	Management should continue to monitor the progress being made on the production of scripts to anonymise the data on the training copies of OHMS. Any delays should be reported to management within Housing Services so that the risks can be re-assessed and appropriate action taken where necessary.	2 - High	Maxine Stavrianakos, Head of Neighbourhood Intervention & Tenant Support Ken Smith Service Manager, Systems & Business Information,	April 2018 Revised Implementation date: 29.10.18	The script supplied by Northgate to anonymise the training database was run on an OHMS Test database. In reviewing the outcome, it soon became clear that due to the anonymisation, delivering a training course using the anonymised data was not possible. Head of Neighbourhood Intervention & Tenant Support agreed a continuation of the exception given by the Director, for training using Live data to continue, pending a discussion with BCIS regarding a way forward.

			People – PIPS		This risk remains and is currently accepted. **Action ongoing**
6.4	Consideration should be given to allowing management within service areas access to the OHMS generic access profiles. When managers request access for staff, they should specify the generic role that they wish an officer to receive. Any variant to this should be fully supported with evidence to support why an enhanced level of access is required. The administering team should still retain a challenging role in ensuring that requests are appropriate. On an annual basis, a list of staff access should be sent to all relevant managers. This should be checked for appropriateness and confirmation sent to the administering team that all access rights are appropriate and up to date.	3 - Medium	Maxine Stavrianakos, Head of Neighbourhood Intervention & Tenant Support Ken Smith Service Manager, Systems & Business Information, People – PIPS	April 2018 Revised Implementation date: 29.10.18	Following discussions at Housing Operational Managers and Housing Strategic Managers meetings it has been agreed to include this as part of a wider review of training delivery and the alignment of access to new Housing + roles (the new model for delivery of Council Housing Services). Managers being able to request the access levels needed for their staff will be incorporated into these new procedures. **Action ongoing**
6.5	It is recommended that monitoring of log on to the system is undertaken by the team every six months. Where users have not accessed the system for three months, access should be locked immediately.	2 - High	Maxine Stavrianakos, Head of Neighbourhood Intervention & Tenant Support Ken Smith Service Manager, Systems & Business Information, People – PIPS	April 2018 Revised implementation date: 30.06.18	A list of users who have not logged on for over 6 months was sent to Housing Managers following the Operational Managers meeting on 16th March 2018, asking them to review and ensure any staff who do need access log on regularly. It also included confirmation that a process of removing staff who have not logged on will start at the end of Q1 2018. This process of deactivating users who have not logged on for 6 months will start from 30th June 2018. **Action ongoing**
6.6	It is recommended that management continue to monitor the action being taken by Capita on this. If satisfactory action has not been taken within the next month, the issue should be appropriately escalated to senior management	2 - High		Issue rectified at time of discussion meeting Management	Internal Audit opinion **Action complete**

				Comments: Since the finalisation of the internal audit testing, this issue has now been rectified. There have been no incidences of file failure since the end of October 2017.	
6.7	Discussions should now take place between the systems team and BCIS to determine the likely extent of any outage and the implications of this. An options paper should then be prepared to explore the business continuity arrangements required in the absence of formalised disaster recovery arrangements.	1 - Critical	Maxine Stavrianakos, Head of Neighbourhood Intervention & Tenant Support	April 2018 Revised implementation date: 29.10.18	Following this Audit report and this also being raised as a risk as part of the GDPR Data Protection Impact Assessment for OHMS, this is being considered by HLT, the next discussion being 14th June 2018. An Action Plan to address this can then be agreed by HLT. **Action ongoing**
6.8	Because the system is not currently up to date and considerable expense and effort will be required to enable this, it is recommended that an options review is undertaken to ascertain what the best method is to take the application forward. This should include the do nothing option, update the current version with a view to moving to the new product or to look at other potential solutions. This will need input from the Housing Service to ensure that the solution adopted is the most cost effective in delivering their service requirements.	1 - Critical	Maxine Stavrianakos, Head of Neighbourhood Intervention & Tenant Support	April 2018 Revised implementation date: 31.12.18	Following this Audit report and this also being raised as a risk as part of the GDPR Data Protection Impact Assessment for OHMS, this is being considered by HLT, the next discussion being 14th June 2018. The new Place IT Strategy is currently being developed in light of the Place Change Programme and the Corporate Tech 2020 plan. Decisions on an OHMS replacement strategy should be made by the end of 2018. **Action ongoing**

7. Pro-Active Work - Staff Expenses Claims (Corporate) (issued to Audit and Standards Committee 13.7.17)

As at Jan 2018
This report was issued to management on the 16.6.17 with the latest agreed implementation date of 31.12.17. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

As at July 2018
An Internal Audit follow-up review has been completed and the results are included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position as a result of Internal Audit follow-up work 21.6.18.
7.1	HR management in conjunction with Capita should document the procedure for requesting data and management information from the payroll system. The procedure should also include service level agreements in relation to what information to provide in the request, the format of the request, the recipient and expected timescales for the delivery of such information.	2 - High	Peter White, HR Service Manager	31.07.2017	HR Connect was insourced in October 2017. All HR data is now produced and analysed by the in-house HR Systems & Performance Team. We have removed the need for a Customer Request Form and now accept requests directly via email or telephone. We also deliver regular monthly/quarterly/annual reports as agreed with the business and meet Senior Managers to agree bespoke reports related to specific requirements. **Action Complete**
7.2	Capita management should produce and provide accurate high value expense claim (mileage, parking and subsistence) exception reports on a six monthly basis. HR management should ensure that high value expense claim (mileage, parking and subsistence) exception reports are received and reviewed on a six monthly basis.	2 - High	Peter White, HR Service Manager	30.06.2017 Revised implementation date: 31st July 2018	The HR Systems & Performance team have agreed to produce a quarterly claims exception report. The report identifies claims above a certain value and beyond an agreed variance. The report is being produced from Q1 2018/19 and will be supplied to the HR Service manager 2 weeks following the each quarter's completion. **Action Ongoing**

7.3	HR management should highlight expense claim fraud risk to managers across the Council via intranet messages and manager updates.	2 - High	Peter White, HR Service Manager	31.07.2017 Revised implementation date: 31st July 2018	The Payroll Manager is planning to produce a Fraud Risk communication to the business (via Manager Bulletin, Intranet etc) by the end of July 2018. **Action Ongoing**
7.4	Agreement should be reached and documented between HR and Capita management as to how to progress such information requests accurately and in a timely manner going forward. Also, contract management for both SCC and Capita should establish the reason for the failure to provide basic meaningful management information in a timely manner. This process should be reviewed as a matter of urgency when the payroll function is brought in house later in the year.	1 - Critical	Peter White, HR Service Manager Scott Minshull, HR Business Partner	31.12.2017	The responsibility for the production of data reports out of HR systems is now within the control of the HR Systems & Performance team. Since October 2017 they perform data extracts to produce in excess of 100 reports per month since. **Action Complete**

8. Pro-Active Work – Declaration of Interests (Corporate) (issued to Audit and Standards Committee 16.8.17)

As at Jan 2018
This report was issued to management on the 7.8.17 with the latest agreed implementation date of 31.3.18. An update on progress with recommendation implementation will be included in the next tracker report.

As at July 2018
An Internal Audit follow-up review has been completed and the results are included below. Revisions to the declaration processes, and methods for monitoring compliance will be linked to the introduction of a new HR system (part of the Tech2020 Strategy). The timescales for 'go-live' of the new system is September 2019.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by the Head of HR on 5.6.18.
8.1	It is recommended that supporting communications are provided when the next round of declarations are to be completed. This communication should include examples of where it would be appropriate to declare an interest - spelling out that officers should declare relatives/spouse/partners as interests even if they	3 - Medium	Lynsey Linton, Head of HR	Initial communications will be implemented by 30.09.2017. Revised	Gifts and Hospitality communications were sent. Employee induction process is ongoing and progressing via Learning and Development Service through Strategic Workforce Board discussions.

	feel that they would not use their position to benefit the other person. The declaration of interest form to be completed on MyView should be reviewed to ensure that this information can be appropriately captured. Manager's Comments: Additional communications will be put out with the annual requirement to complete the declaration. This will include suitable examples. The timetabling for this exercise will be discussed with the HR Manager responsible for timetabling. There will still be a requirement to have managers to verify the declarations. The Head of HR will discuss this issue further with the HR manager who is currently reviewing the induction processes as it may be more productive to move the declaration process to the Development Hub and to align it to the PDR process.			implementation date: 31.10.18	**Action Ongoing**
8.2	The Monitoring Officer, in conjunction with HR should review the current process as detailed within the Code of Conduct. Agreement should be reached regarding how best this process can be monitored going forward and the Code of Conduct updated to reflect this. Manager's Comments at discussion meeting: Monitoring of the process and random sample checking of completed declarations of interest will take place on a quarterly basis at a joint meeting with the Head of HR, Director of Legal & Governance and Internal Audit, where other issues such as whistleblowing and investigations are already discussed and reviewed.	3 – Medium	Lynsey Linton, Head of HR/Gillian Duckworth, Director of Legal & Governance	30.09.17 Revised implementation date: 30.9.19	Gifts and Hospitality registers still held within service areas so sampling unable to be undertaken at this time. A review is required in accordance with systems decisions (a decision to not reprocure the existing HR System following the issuing of this audit has resulted in such changes in process being subject to different timelines now). The plan is that the new HR system will 'go live' in September 2019. **Action Outstanding**
8.3	Due to the sensitive nature of this issue, it is good practice to regularly review the processes in place to monitor this. It is recommended that the Monitoring	2 - High	Lynsey Linton to take forward development of	Timescale in line with project timescales	See above **Action Outstanding**

	Officer, in conjunction with HR, review the processes detailed within the Code of Conduct to ensure that they are fit for purpose and robust enough to defend any challenge made regarding influence exerted on Council Officers by the receipt of gifts and hospitality. Any changes to the process should be updated in the Code of Conduct and appropriately communicated.		the system to record the returns – timescale in line with project timescales. Review of returns – Lynsey Linton/Gillian Duckworth – in line with quarterly meetings when information available.	30.9.19.	
8.4	The policy should now be fully formalised and published as a Council Policy. Appropriate communications should accompany the publishing of the policy. The policy and procedures should be tested to ensure that Officers are operating in line with these. A review should be undertaken in a year to evaluate whether the policy and procedures are being complied with. Post review, any changes to the policy/procedures required should be undertaken as necessary. Management Comments: The Head of HR will request feedback from those services that have been trialling the process. She will then take forward this policy and seek agreement to the policy through the normal channels for HR policies, including the Unions and will seek an early adoption of this.	2 – High	Lynsey Linton Head of HR	31/03/2018 Revised implementation date: 31.10.18	Draft policy was obtained from the Place Portfolio but trials have not been ongoing due to changes within portfolio service areas meaning overseas travel was no longer applicable to the roles. A decision is needed as to whether this is still a business requirement. **Action Outstanding**
8.5	Communications should be sent to all staff annually reminding them of the need to complete a declaration of interest form on MyView. Appropriate communications should also be sent to managers -	2 – High	Lynsey Linton Head of HR	Initial communications will be implemented by 30/09/2017.	Initial communications were undertaken – see above

	prompting them to ensure staff complete the forms and that they are referred to when appropriate - i.e., when letting contracts etc. HR should be consulted to examine the possibility of producing a report for Managers from MyView that details who has/has not completed the declaration of interest form so that on-going monitoring of completion can be undertaken. Completion of Declarations of Interest should be covered as part of one to ones.			Potential changes to the processes will take place in line with the existing project timescales.	**Action Ongoing**

9. Revenues and Benefits Contact Centre (Resources) (issued to Audit and Standards Committee 24.10.17)

As at Jan 2018
This report was issued to management on the 10.10.17 with the latest agreed implementation date of 31.12.17. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

As at July 2018
A progress update on the agreed recommendations is included below

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by the Head of Customer Services 25.6.18
9.1	Contact centre management should ensure a service plan is documented and communicated to staff for 2017/18.	2 - High	Andrea Gough, Service Delivery Manager, Customer Services	31st October 2017	2017/2018 service plan finished and completed and 2018/2019 service plan now being developed to incorporate all relevant Revenue and Benefits Contact Centre targets. This is in line with targets across all of the Contact Centre. Training has been arranged for all staff and new starters. Mentoring is taking place to ensure quality is as much as a priority as call answering.

					Targets have been introduced to staff to improve individual performance thus improving team performance. As no additional finance has been identified for the R&B service, resources from other Departments have been trained to assist on Revenue calls which helps out the service during peak demands. We are also currently in the early stages of moving the R&B service from an Average Speed of Answer target to the corporate KPI (85% of calls answered). **Action ongoing**
9.2	An insourcing project post-implementation review, in line with Council process and stated as due in April 2016 in the Full Business Case, should be undertaken to review the achievement of the transfer process and specified outcomes.	2 - High	Andrea Gough, Service Delivery Manager, Customer Services John Squire, Finance Manager Revenues and Benefits Client Team	31st December 2017	Following on from feedback/staff forums, risk assessments and H&S assessments were done to ensure the staff's wellbeing. From these findings we had a few actions but overall results show that staff are satisfied and feel supported in their workplace. Managers have ensured that staff welfare is a priority and ensure that appropriate support systems are in place for all staff. **Action Complete**
9.3	Strategic and operational management in Customer Services and Revenues & Benefits should review Revenues & Benefits contact centre performance and to ensure the KPI is realistic and can be achieved in line with other service pressures and resources.	2 – High	Paul Taylor, Head of Customer Services Andrea Gough, Service Delivery Manager, Customer Services	31st December 2017 Revised implementation date: 30.4.19	The Revenues and Benefits service continues to struggle to reach its call answering time target. However a number of measures are or have been taken which we expect will have an impact on this situation: A plan of improvement measures was agreed between Marianne Betts, Mark Bennett, Jon West and Paul Taylor in late 2017. This plan is attached; although some timescales have slipped the areas under discussion are still live.

			Tim Hardie, Head of Commercial Business Development John Squire, John Squire, Finance Manager Revenues and Benefits Client Team		This plan was also shared during Briefing Sessions for the staff team and their input was welcomed. From 6th March 2018 a Customer Services Revenues and Benefits helpline was introduced for RSLs and Advice Agencies. This helpline – initially operating on a pilot basis for six months - operates for three half days per week and up until 19th June had taken 745 calls. As this means that issues with certain customers can be dealt with in a more direct way this should over time impact positively on overall call numbers. SCC's new telephony system is currently being procured and should go live at the end of 2018. The new system will give us the facility for all callers to join a queue (rather than some having their call terminated as now) and be told roughly how long they will be waiting for their call to be answered. We believe that people will generally choose to hang on rather than having to ring multiple times and this will impact positively on call numbers. The new system will also allow Customer Services to offer a type talk facility. Finally we are actively considering whether the KPI for Revenues and benefits should be brought into line with the other Contact Centre KPIs - i.e. answer a minimum of 85% of all calls. A number of other measures are under active consideration including allowing front end personnel to do more processing of changes themselves rather than referring to the back office. <u>Internal Audit Opinion</u> The action plan was provided to support the

					above update. This contained a number of activities with various completion dates. **Action Ongoing**
9.4	Future insourcing projects should undertake a full analysis to ensure that there is adequate resource to achieve the desired quality and output requirements whilst also meeting SCC standards and operating procedures that may be different from the commercial environment. Managers Comments Current business cases will now include an analysis of the people change required (including those linked to cultural differences) where appropriate to the project and to maintain effective and planned service delivery / improvement.	2 – High	Mark Gannon, Director of BCIS	Ongoing in accordance with project deliverables	This was a general recommendation regarding lessons learned to be built into new insourcing. This is being considered currently as part of the planning around the ICT insourcing so this is complete. **Action Complete**
9.5	Management should ensure that all staff have an appraisal and complete a learning and development plan, as per the corporate requirements.	3 –Medium	Andrea Gough, Service Delivery Manager, Customer Services	30th October 2017 Revised implementation date: 30.9.18	Figures are only available for Customer Services as a whole. However as the highest number of employees is within the Contact Centre this should be a reasonable reflection of the Contact Centre figures. In terms of PDRs, up to the end of December 2017, 73% reached either plan or mid-year review stage. The Customer Services Service Plan contains an expectation of a minimum 90% PDR completion rate across all of our services. **Action Ongoing**
9.6	All contact centre staff should complete the mandatory e-learning modules, specifically the information management module.	3 - Medium	Andrea Gough, Service Delivery Manager, Customer Services	31st December 2017 Revised implementation date: 30.9.18	Please see comments in 3.1 above. Once again figures are only available for Customer Services as a whole but should be an accurate reflection for the Contact Centre. 86% of Customer Services personnel have completed the Information Management module.

					Action Ongoing
9.7	All staff should be issued with a copy of the Code of Conduct and update MyView to confirm receipt and understanding.	3 - Medium	Andrea Gough, Service Delivery Manager, Customer Services	31st August 2017	**Completed.**

10. Pro-Active Fraud Work - Appointeeships (People) (issued to Audit and Standards Committee 4.12.17)

As at Jan 2018
This report was issued to management on the 13.11.17 with the latest agreed implementation date of 31.1.18. An update on progress with recommendation implementation will be included in the next tracker report.

As at July 2018
An Internal Audit follow-up review has been completed and the results are included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Update provided by Executor Services Managers, SCAS on 25.5.18
10.1	A standardised approach should be introduced for recording details of the payments that are made on client accounts. This does not have to be an onerous task but the schedule (or similar) should record the payments that are made and the decision making that has taken place around the payments. This can then be used for reference if any queries are received on accounts and for continuity purposes should a Client Resource Officer leave the service. Payment schedules should be retained on a client's file. When significant changes are made to payments on a client's account, management authorisation at an appropriate level should be required. Management should determine the level at which this should be necessary.	3 - Medium	Charles Crowe, SCAS Service Manager Liam Duggan, Head of Business Strategy - Business Planning	December 2017 Revised implementation date 30.9.18	Each client's daily/weekly spends amounts are logged on a master spreadsheet, any amendments and updates are then stored and a new sheet is saved. Once we move onto Barclays and Trojan (new banking system) this sheet will no longer be needed. Timescale for Barclays July 18 Timescale for Trojan Sept 18 **Action ongoing**

10.2	Authorisation should be required at a set level of expenditure. The set level and the means of authorisation should be discussed and agreed by management. This is not only to protect the client, but also the Officer's integrity.	2 - High	Charles Crowe, SCAS Service Manager Liam Duggan, Head of Business Strategy - Business Planning	December 2017	When a request for spends comes through over £300 it has to have 2 quotes and a manager needs to make the decision. Any decisions below this amount are logged in Day books or individual log with why the money is needed, how much and who they discussed with if necessary. **Action complete**
10.3	A permanent structure for the Service should be agreed and established as soon as possible. This should have suitable resources for client management, independent reconciliation and management oversight. These responsibilities should be recorded in the job descriptions for the posts.	2 - High	Action already underway	December 2017	All staff are now permanent. Updated Job Descriptions provided. **Action complete**
10.4	Once the permanent staffing structure has been established and all staff have been recruited in to the posts, all staff should undertake an appropriate Council induction process (where this has not previously taken place) and should sign to say that they have received a copy of the Council's Code of Conduct and have read and understood this. They should also be given the required Corporate training.	2 - High	Charles Crowe, SCAS Service Manager Liam Duggan, Head of Business Strategy - Business Planning	January 2018	All staff are now permanent and have been given access to the Development Hub, Each Staff member has completed the relevant Data Training. As at 23/5/18 Fraud training is no longer on the Development Hub but if it is reinstated the staff will complete. **Action ongoing** – fraud e-learning is being refreshed and will be relaunched during the summer 2018.
10.5	Once the permanent staffing structure is in place, management should review the information management training requirements of all staff within the service. Effective training does not have to be an onerous task. Many organisations are now finding that shorter, more targeted training is more effective for staff development with training often lasting only 15 minutes at a time. The information	2 - High	Charles Crowe, SCAS Service Manager Liam Duggan, Head of Business Strategy -	January 2018 Revised implementation date 30.9.18	All staff are now permanent and have access to the Development Hub and will complete the training as and when requested. Barclays Timescale July 18 Trojan Timescale Sept 18

	management training requirements of this team could potentially be broken down in to shorter manageable sessions covered in team meetings etc. This could include training on Data Protection Law, handling and sharing information appropriately, dealing with information security breaches and how to deal with these etc. Evidence that training has been undertaken should always be clearly documented. Management should liaise with the Information Governance Team to ensure that they have the means to communicate securely with all third parties outside of the organisation – for example, GCSX email accounts for all staff; including the relevant training in the use of this.		Business Planning		**Action ongoing**
10.6	All fraud risks relating to Appointeeships should be identified, recorded and mitigating actions clearly documented. These should be fully reviewed on a suitable periodic basis.	2 - High	Information has now been provided to Internal Audit.		No update required **Action complete**
10.7	Client Resource Officers should be involved in any review of potential new banking systems so that they can appraise and feedback on the basis of their operational experience. Management need to clearly assess and assure themselves that the new banking system is as efficient as possible and removes the need for workaround processes wherever possible. They should also be clear on how the system can support them going forward in the monitoring of client's accounts. A quarterly monitoring process should be established and documented to enable, on a sample basis, the effective review and oversight of client accounts. Payments made to the clients/on behalf of the clients should be reviewed for reasonableness by management. Unusual	2 - High	Charles Crowe, SCAS Service Manager	December 2017 Revised implementation date 31.7.18	New Banking process has been procured and we are awaiting a go live date. Staff have been involved in this process throughout and a team of three staff have been chosen to be super users. Audit process is set up and staff are aware of the process – documented procedures have been provided to Internal Audit. A monitoring process has been set up and Management will audit all bank accounts fortnightly to begin with. **Action ongoing**

	payments or patterns of payment should be investigated appropriately. Where any issues are identified, these should be fully investigated and appropriate action taken or training put in place etc. Reporting from the banking system, that supports the identification of unusual activity etc. should be fully utilised. All checking undertaken should be clearly recorded.				
10.8	A system needs to be introduced to ensure the service is notified of deceased clients on a timely basis and that their estates are dealt with appropriately.	2 - High	Charles Crowe, SCAS Service Manager	December 2017	Staff will inform Management when a client dies, the account will be closed and the money will be transferred into an estate accounts so that it can be monitored and paid out when the relevant paperwork is provided. Documented procedures have been provided to Internal Audit. **Action complete**
10.9	The quarterly monitoring recommended within this report should also include review of these client accounts. Where there has been limited activity on the account for a significant period of time, these cases should be investigated to ensure that a Council appointeeship is the most appropriate arrangement for the individuals concerned and that there are no safeguarding concerns that need to be escalated.	2 – High	Charles Crowe, SCAS Service Manager Liam Duggan, Head of Business Strategy - Business Planning	December 2017	A list is currently provided if there is no movement on the cards. If the limit is over £500, management will receive this list and investigate, logging the outcome. **Action complete**
10.10	It is recommended that the service sets in place a formal safeguarding policy/processes when safeguarding concerns are identified. This should clearly set down the actions to be taken by all concerned - both client resource officers and management. The policy should clearly set down how the actions that have been taken by the service should be recorded and monitored. Management should review the cases where	2 - High	Charles Crowe, SCAS Service Manager Liam Duggan, Head of Business Strategy - Business Planning	December 2017	Safeguarding processes are followed by staff. These are discussed in 1-2-1's with staff to see how they are progressing. This information is logged in 1-2-1 notes along with any decisions and actions. **Action complete**

	safeguarding concerns have been raised on a periodic basis. This review should be clearly documented.				

11. The Licensing Service (Place) (to be issued to Audit and Standards Committee 22.11.17)

As at Jan 2018
This report was issued to management on the 22.11.17 with the latest agreed implementation date of 31.3.18. An update on progress with recommendation implementation will be included in the next tracker report.

As at July 2018
An Internal Audit follow-up review has been completed and the results are included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position as a result of Internal Audit follow-up work 21.5.18.
11.1	Formal arrangements and deadlines should be put in place for the review and refresh of the 5-year Business Plan. Business and Service Plans should be proof-read prior to issue to ensure that all editorial comments, etc have been removed prior to posting in the public domain and that the Plan is complete.	Medium	Head of Licensing Service	31/03/18 Revised implementation date: 30/09/18	The 5 year Business Plan is currently in draft form. This project has been postponed due to current resources and a new time line will be drafted. The Business Plan was to run in line with the Licensing City Strategy, this is also currently on hold. LMT will be reviewing both of these projects as well as others to determine appropriate and achievable timelines. A current service plan is in place. <u>Internal Audit opinion</u> **Action ongoing**
11.2	As part of service planning, management should consider whether individual “Challenges, Targets and Actions” remain deliverable within current resourcing levels. Where not, these should be removed from the service plans.	High	Head of Licensing Service	31/03/18	The service plan has been updated Projects have been reviewed by the Licensing Management Team through meetings and have been placed on hold due to lack of resources

	Conversely, consideration should be given to the identification of resources to enable the delivery of all essential projects retained in the Business Plan. Management should introduce formal, corporate project management procedures for each project adopted. This should include identifying all officers involved, Project plans identifying what is to be achieved, how and associated key dates and deadlines. Lead officers should formally report to the Head of Licencing on a regular basis setting out progress or otherwise as well as issues arising. Meetings should be minuted, formally setting out any decisions made or actions to be taken.				and the service carrying 6 vacancies. <u>Internal Audit opinion</u> Internal Audit was provided with a forward plan for 17/18, which listed all licensing projects/pieces of work. Each had a lead officer and start/finish dates. As this was a live document, this did need to be updated, however this provided evidence that monitoring of projects within the service was being undertaken. **Action complete**
11.3	Management should develop a basket of KPIs that reflect the Service's objectives and outcomes and provide a means of measuring and monitoring performance in meeting those requirements. The KPIs should be readily quantifiable and monitored as a minimum on a quarterly basis. Results should be reviewed by the Licencing Management Team and formally reported to SMT. Minutes of those meetings should be sufficient to demonstrate discussion as well as the decisions taken and agreed actions	High	Head of Licensing Service	31/03/18 Revised implementation date: 30/06/18	KPIs are now in place and there are also standard operating procedures (SOP) in place. KPI tracker is going to be reported to LMT formally - it is hope this will commence next month. There has been a technical issue with getting 2 key measures from LALPAC and this is being worked on. In the interim the Head of Service reports updates to the fortnightly LMT eg: on inspections etc and this is then reported up**.** <u>Internal Audit opinion</u> Internal Audit was provided with a KPI tracker proforma which was used to be used to record the monthly KPI position. This had yet to be completed. Internal Audit was also provided with a SOP for KPI reporting and a list of all the performance related KPIs for 2018, covering licensing work. As the monitoring has yet to be undertaken, it was considered that this action was ongoing.

					Action ongoing
11.4	Deadlines should be set for the prompt development and implementation of the service Business Continuity Plans. Once completed, this should be rolled out to officers as well as members of the Licensing Committee.	Medium	Head of Licensing Service	31/12/17 Revised implementation date: 30/07/18	There is a BCP in place, however this needs updating with change of staff details etc. This will now need to be picked up by new officers whilst the Head of Service is on sick leave – hence the date of end of July. <u>Internal Audit opinion</u> **Action ongoing**
11.5	Formal consideration should be given to the resourcing of the Service in order to implement developmental objectives and strategies set out in its Business and Service Plans. In doing so consideration should be given to the potential impact on the licencing fees levied, as well as the potential risks and impacts on the Service of non-implementation of those objectives.	High	Director of Business Strategy & Regulation	31/12/17 Revised implementation date: 30/06/18	This is reliant of the pace of the Place Change Programme. The Head of Service is to discuss this with the Director of Business Strategy and Regulation. <u>Internal Audit opinion</u> **Action ongoing**
11.6	It is recommended that the Head of Licencing obtains the necessary levels of assurance as to the appropriate issue of licences through the adoption of a suitably robust internal control framework. Specific recommendations to provide that level of control are set out in detail within the body of this report.	Critical	Head of Licensing Service	31/12/17	An internal control framework is now in place. Staff workshops will cover audit actions raised. <u>Internal Audit opinion</u> Internal Audit was provided with the ICF document for the service and also viewed an internal control front sheet which is in place on all licence applications. **Action complete**
11.7	Procedural documentation should be drafted and issued to Licensing staff for all types of license administered by the Service. The procedural documentation should ensure full compliance with statutory requirements and associated regulations, as well as ensuring good practice and consistency in the advice and assistance provided to applicants.	High	Head of Licensing Service	31/12/17	Procedural documentation covering all licences is in place. This is all stored on a Sharepoint site. In addition there is a Licencing Service Office Manual held on the G drive. Technical processes are also in place i.e: covers how to use the LALPAC system.

	Licensing management should periodically monitor staff compliance with the control framework set out in the procedural documentation.				To further improve this, we are in the process of merging the technical and process notes into one procedure document. <u>Internal Audit Opinion</u> Internal Audit were shown the G drive, the Sharepoint site and viewed a sample of written procedures**.** **Action complete**
11.8	Management should develop a cohesive quality assurance framework. This should incorporate effective sampling techniques, such as stratified or focussed sampling, as well as determining responsibility for, and frequency of, the quality checks. The process should be formally documented and the results recorded, particularly where errors are identified or training and development issues highlighted. The application of quality-based KPIs should be considered. The results of the quality assurance programme should be reported periodically to Service Management.	High	Head of Licensing Service	31/03/18 Revised implementation date: 30/09/18	A Quality Assurance process is now in place. The service has a quality assurance framework, a sampling process and quality KPIs. Sampling will be done after we have undertaken staff workshops which will include QA etc. A date has yet to be determined for the workshops. <u>Internal Audit opinion</u> Internal Audit reviewed the stratified sampling log check proforma which was to be used to record the results of sampling, and the stratified sampling proposal which outlined the sampling frequency and the numbers involved. **Action ongoing**
11.9	Robust controls should be put in place to ensure that applications are submitted to the Enforcement and Strategy & Policy Teams for checking prior to the issue of the licences. Applications should be vetted at the point of receipt, enabling potentially contentious or high risk licence applications to be logged for review prior to their	High	Head of Licensing Service	31/03/18	This has been completed. In tandem with the ICF, there is now a checklist that has to be completed on the front sheet for every application. This is split into roles. <u>Internal Audit opinion</u> Internal Audit viewed a sample of front sheets.

	issue. The Licencing Enforcement and Strategy & Policy staff should have access to this record so as to ensure all applicable applications are submitted for review, or for the calling-in of any others as required.				**Action complete**
11.10	IT access controls should be put in place to prevent the unauthorised printing of licencing documentation. Access should be restricted to nominated officers. All staff should be reminded of the obligation placed on them to observe the required IT security protocol - ie to log out and not enable other officers to access under their log on and password. Failure to do so being a potential disciplinary issue.	High	Head of Licensing Service	30/11/17	There is now an ICT policy in place that complements the corporate policy. All staff have signed to acknowledge receipt/reading this and this is logged centrally. All staff have been reminded to complete e-learning packages and completion certificates are held on the individual staff folders. <u>Internal Audit opinion</u> Internal Audit viewed the fully completed ICT log and was provided with an email to all staff on completion of e learning. **Action complete**
11.11	The Head of Service should maintain a Register of Interest for the Licencing Service. All members of staff should be required to submit returns (if only to register "nil" interests). In doing so, staff should be reminded of the need to uphold the responsibilities placed on them by the Employees Code of Conduct at all times and to distance themselves from the processing of any licencing applications for friends, family or known associates. These office-based registers should be maintained up to date, rather than updated on an annual basis Internal Audit further recommends that these registers are used to monitor the applications of those individuals and organisations declared in them.	High	Head of Licensing Service	31/12/17	There is now an internal policy that complements the corporate one. There is a proforma on interests that all staff have completed and this is centrally logged. An email has been sent to all staff informing them to complete this declaration in real time ie: as instances occur. On the 1st of April 2018 a reminder was also sent out to all staff reminding them to complete this exercise. <u>Internal Audit opinion</u> Internal Audit viewed the Declaration of interests policy and proforma to be completed by staff. In addition, Internal Audit viewed the central log of declarations for all staff. An email was also

					provided which demonstrated that all staff have been reminded about the code of conduct and completion of declarations. **Action complete**
11.12	A timetable should be established for the full adoption of the Lalpac system. Management should work towards the full implementation of the system as a matter of urgency, together with the inputting of the outstanding records. Formal guidance should be produced and training arranged for all staff using the system to ensure records are maintained in full, as required.	High	Head of Licensing Service	31/03/18	The backlog was cleared and although we currently have a minor backlog, this is being cleared via our weekly training days, held every Wednesday. Place Change programme may change LALPAC to another management system called Confirm - we are awaiting details. So this is effectively, out of our control. Guidance on system is in place. In addition, we have mentoring and a buddying system in place. Internal Audit opinion **Action complete**
11.13	Following the conclusion of the current investigation in to the officer allegations, a second investigation should be carried out to consider the cultural aspects within the Service that enabled this to go unaddressed until raised by an external organisation. The adoption of a number of recommendations raised in this report will serve to address the cultural issues and to introduce the required levels of internal control and avoid reliance on external bodies for that function. Staff and management should be made aware of the unacceptability of processing personal or related licence applications or of allowing this to take place. Officers have a responsibility under the Code of Conduct to report concerns, ensuring that appropriate action is taken.	Critical	Director of Business Strategy & Regulation	31/03/18 Revised implementation date: 30/06/18	An internal Disclosure of Interest Policy and declaration form has been adopted within the service alongside corporate policies. All forms have been signed and submitted to the Head of Service. An email has also been sent to the service reminding all staff of the terms of their employee code of conduct. The Licensing Service are now awaiting a decision from the Director of BS&R as to the carrying out of a further investigation. Internal Audit opinion **Action ongoing**

11.14	Licencing Service management should take immediate action to review licence records to determine whether the three taxi drivers had provided proof of right to work in the UK. The NFI data base should be updated to reflect the outcome and where necessary licences should be rescinded until right of leave to work has been formally established. Management should further investigate why formally requested deadlines had not been met for the resolution of these cases.	High	Head of Licensing Services	31/10/17 Revised implementation date: 30/06/18	Internal Audit has confirmed that the outstanding NFI queries have been cleared. At the time of this follow up review, however, the Head of Service was unavailable, therefore could not get an update as to the improved arrangements for the forthcoming NFI review. Internal Audit opinion **Action outstanding**
11.15	The Service should develop and implement effective methods of publicising the licencing complaints policy and contact points.	Medium	Head of Licensing Service	31/03/18	This has been done. Full complaint details are now available of the Councils website. Internal Audit opinion Internal Audit viewed the details available via the website. **Action complete**
11.16	The Head of Licencing should implement formal monitoring of licence processing deadlines.	Medium	Head of Licensing Service	31/03/18 Revised implementation date: 30/06/18	Our KPI's, sampling process and front sheet checks will ensure compliance. Internal Audit opinion As per 1.3, whilst there were now a number of controls in place to monitor the licensing processing deadlines, monitoring was yet to be undertaken. Therefore, Internal Audit regard the action as ongoing. **Action ongoing**
11.17	Management should allocate resources to the bring about the full implementation of Lalpac, the inputting of all outstanding licencing records in to the system, together with the development of	Efficiency/ effectiveness	Head of Licencing Service	31/03/18	LALPAC upgrade is in the test environment. Licensing have been liaising with Capita continuously with regards to the full

	electronic licence registers.				implementation of the LALPAC project. The Public Access system is now being implemented in the live environment. The public registers are now live on our website and only disclose required information. Licensing are also currently working on electronic forms with Capita and will be running live following customer testing - this will be implemented and transitioned by licence type to ensure good working order. <u>Internal Audit opinion</u> **Action complete**
11.18	Effective fraud risk management arrangements should be put in place. Full consideration should be given to the identification and evaluation of the Service's fraud risks. These should be set out in a Fraud Risk Management Plan, together with suitable mitigation strategies and then monitored on a quarterly basis to determine whether these are operating effectively and controlling the fraud risks. The Fraud Risk Management Plan should be updated by the responsible officer to reflect the quarterly review. Service Management Team minutes should demonstrate the reporting of the periodic reviews and actions taken, or of any fraud risks materialising. In the event of allegations being made or irregularities identified, service management have a responsibility to inform Internal Audit at the earliest	High	Head of Licencing Service	**Revised implementation date:** 30.06.2018	A draft Fraud Risk Management Plan has been developed. At the time of the follow up this was awaiting sign off by the Head of Service who was unavailable due to illness. This will be done on his return to work. Fraud Risk Management will be a standing item on each LMT agenda going forward. <u>Internal Audit opinion</u> **Action ongoing**

	opportunity.				
11.19	Access to the electronic card payment machines' refund facility should be restricted to a limited number of senior staff not otherwise responsible for processing card payments. Supporting documentation should be retained for all payment refunds and used to validate all refunds processed. As a matter of good practice, management should retrospectively review all refunds processed since April 2017.	Medium	Head of Licensing Service	30.11.17	Payments in the back office are currently made through Paye.net - Our reception payments will very soon have the new machines installed for Paye.net payments. All paye.net refunds must be made via a request form via finance and authorised by an LSPO. Our internal policy is for 2 LSPO's to authorise the refund. All non paye.net refunds are carried out in the same way. All refunds are logged on a register and copies of all documentation logged in a file. Our stratified sampling process will also pick up the checking of this process <u>Internal Audit opinion</u> Internal Audit viewed the refund register and refund form held on the G drive. The service also holds a log book of all refunds with receipts, providing a full audit trail. **Action complete**

12. Parking Services Cash Income Collection Contract (Place) (issued to Audit and Standards Committee 7.11.17)

As at Jan 2018
This report was issued to management on the 30.6.17 with the latest agreed implementation date of 30.9.17. An Internal Audit follow-up review has been completed and the results are included below.

As at July 2018
A progress update on the 7 outstanding recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position taken from Place Resilience Tracker 1.5.18.

12.1	All relevant Parking Service's SOPs should be reviewed and revised to account for changes arising due to the cash collection contract. Once revised, these should be rolled out and issued to all staff involved in the procedures in question.	Medium	Parking Services Manager	31.7.17 Revised implementation date 30.11.18	All SOPs now updated and distributed. Internal Audit opinion **Action complete**
12.2	The contractor should be required to provide a deadline for the immediate review and implementation of cash collection routes. This should be monitored by Parking Services and escalated where necessary. On-going monitoring arrangements should be established to confirm the quarterly review in line with the contract.	High	Parking Services Manager	31.7.17 **Revised Timescale** 31.12.17	Whilst extra monitoring has been undertaken, performance is still not improving, so the Service have asked Commercial for support / advice prior to deadline to extend contract for optional 12 month term. Internal Audit opinion **Action complete**
12.3	Management should look to re-establish the interface with the parking company back-office system as soon as possible, thereby enabling the identification of (and collection from) parking machines holding excessive cash balances. The facility should also be used for contract performance monitoring purposes - to determine whether individual machines were being emptied in line with the predetermined routes.	Medium	Parking Services Manager	31.7.17 **Revised Timescale** 31.3.19	Cabinet have approved capital spend to invest in new Pay & Display to replace old machines which don't have back office. Commercial Services have advised a framework is in place that can be used. Complete network of machines will be accessible to back office by March 2019. Internal Audit opinion **Action complete in terms of the Parking Services ask.**
12.4	Parking Services management should work with the contractor to develop a basket of suitable performance indicators for the collection contract. Once defined, independent source documentation should be used, or Parking Services management be given access to the contractor's management systems to validate and verify the figures quoted (e.g. customer complaints procedures).	High	Parking Services Manager	30.9.17 **Revised Timescale** 31.12.17	New KPI's were used from the quarter 3 management meeting. Internal Audit opinion **Action complete**
12.5	The contractor should be required to formally report back to the Parking Services Manager:	High	Parking Services	31.7.17	At the Quarter 3 management meeting the number of collections was discussed. Further

	• Setting out the reasons for the failure to meet the contractual KPIs; and • Providing an agreed action plan for the improvement in performance within a defined deadline. The action plan should set out a timetable for the provision of revised collection routes and the attainment of agreed target of 80 cash box pulls per day. This should form the basis for monitoring by Parking Services management. Consideration should be given to whether the contractor has shown sufficient commitment to improvement or whether contractual penalties should be levied.		Manager	**Revised Timescale** 31.3.18	work with Treasury took place to enable a final target to be agreed by end of January 2018**.** In March, the contractor supplied a Performance Improvement Plan (PIP) to include key areas that require improvement. Parking Services have also engaged Commercial Services to support a review of the contract. <u>Internal Audit opinion</u> **Action complete**
12.6	An appropriate contract performance monitoring framework should be established. This should include: • Regular scheduled meetings with named officers from the contractors management team; • A defined agenda for those meetings; • The incorporation of comment and feedback relating to contractor performance from TT&PS Business Management and Cashiers; • The review of current performance indicators; • Formal minutes setting out issues discussed and actions agreed, together with any applicable deadlines and officer responsibilities; • Escalation procedures for contract disputes.	High	Parking Services Manager	31.7.17 **Revised Timescale** 31.3.18	A Quarter 3 review meeting was held. A new manager is now in place and is leading the performance meetings. Issues are recorded and followed up on with actions allocated and timescales for action identified. A second quarterly review meeting is now scheduled. <u>Internal Audit opinion</u> **Action complete**

	Minutes should be approved by both parties and made available for review by the Parking Services Manager. Over and above this, the Parking Services Manager should seek assurances from the contractor that the issues noted at 7.8 will be addressed as part of the required contract performance improvements.				
12.7	Given the audit findings, the Parking Services Manager should further investigate whether the Transport, Security and Maintenance Manager validated the figures provided in the contractor's invoices without sufficient evidence or authority. Discrepancies should then be taken up with the contractor and adjustments made in subsequent invoices for any overpayments made. Invoices should not be authorised as complete, or approved for payment were the figures provided as the basis for invoice calculation cannot be verified to independently obtained source totals.	High	Parking Services Manager	30.6.17 **Revised Timescale:** 31.3.18	Investigations have been taking place and final totals will be agreed by both parties before payment is agreed. The contractor agreed that payment could only be made against the treasury totals until further investigations had taken place. The new manager has also identified improvements in reporting and recording issues daily. <u>Internal Audit opinion</u> **Action complete**

Internal Audit proposes to remove this item from the tracker.

13. Training Centres - Recovery Planning and Monitoring (People Services) (issued to Audit and Standards Committee 27.6.17)

As at Jan 2018
This report was issued to management on the 13.6.17 with the latest agreed implementation date of 30.9.17. An Internal Audit follow-up review has been completed and the results are included below. 15 of the original 27 recommendations remain outstanding and this is largely linked to the changing context of SCC and the People Portfolio priorities and the refreshed vision for Learning, Skills and Employment. In addition both the previous Director and the Assistant Director have retired.

As at July 2018
17 recommendations were either on-going or outstanding at the last update. Progress has been made, with 11 recommendations now complete and 6 ongoing.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by the Assistant Director Lifelong Learning on 13.6.18
13.1	Service Management need to agree and articulate the key financial objectives of the training centres – be that to achieve a balanced budget, or be self-financing/sustainable. A 'recovery plan' for 17/18 and 18/19, setting out the detailed actions required that would achieve the financial objectives need to be developed as soon as possible.	High	C.Charnley - Operations & Development Manager, CYPF Business Strategy. Dee Desgranges - Assistant Director for LLSC (retired) Replaced by Emma Beal – Assistant Director for LLS. Eve Waite - Head of Employment and Skills, CYPF	30.6.17 **Revised Timescale:** 31.12.17 31.7.18	**Action Ongoing** The incoming Director commissioned reviews of both Sheaf and Red Tape from Business Strategy which were finalised at the end of May 2018. The recommendations of these reviews are new being utilised to develop a three year plan which will be available in July 2018.
13.2	An 'action plan' containing all ongoing actions relating to the production of a viable recovery plan and also reflecting the latest position of any key financial targets should be created and reviewed/updated on at least a monthly basis as part of the planning and development group meetings. To accompany any narrative recovery plan and budget forecast, specific savings targets should be documented in a tabular 'monitoring document' and progress of these should then be monitored and updated monthly, to ensure that where there are issues/shortfalls, alternative proposals can also be	High	C.Charnley - Operations & Development Manager, Business Strategy. Dee Desgranges - Assistant Director for LLSC. (retired) Eve Waite - Head of Employment	30.6.17 **Revised Timescale:** 31.12.17 31.7.18	**Action Ongoing** A new timeline for key milestones is being developed arising from 13.1. .

	considered, documented and monitored.		and Skills.		
13.3	Details of budget assumptions that have historically proved to be incorrect should be thoroughly reviewed before they are used to in subsequent recovery plans. Any assumptions found to be unachievable should be revised, and the new assumptions clearly documented.	High	C.Charnley - Operations & Development Manager, Business Strategy. Dee Desgranges - Assistant Director for LLSC (retired). Eve Waite - Head of Employment and Skills	30.6.17 **Revised Timescale:** 31.12.17 31.7.18	**Action Ongoing** This will be achieved as part of 13.1.
13.4	The recovery plan should be adjusted to reflect the current known position regarding income from room hire at Sheaf.	High	C.Charnley - Operations & Development Manager, Business Strategy	30.6.17 **Revised Timescale:** 31.12.17	**Action Complete** In Place
13.5	When learner targets and profiles are being set for 17/18, and used as the basis for future recovery plans/budgets, lessons learned from the actual take-up in 16/17 should be taken into account.	High	D.Desgranges - Assistant Director for LLSC (retired) E.Waite - Head of Employment and Skills.	30.6.17 **Revised Timescale:** 31.12.17	**Action Complete** Study Programme and AEB delivery plan redefined for 2018-19 academic year and MER planned accordingly.
13.6	There should be a standard agenda item within the recovery and planning group meetings (on at least a monthly basis) to report the ongoing financial position of the training centres and of any positive action taking place to drive costs down and increase income.	Medium	A.Scott - Head of Strategic Development and Support, LLS	30.6.17 **Revised Timescale:** 31.3.18	**Action Ongoing** This is linked to 13.1 and will form part of the new 'Recovery Group' meeting structure. A monthly report is presented to the Director/Asst

				31.7.18	Directors of LLS/Finance Business Partners as part of Qtier forecasting that shows the outturn for the sites.
13.7	Management should look to develop a simple, concise 'financial performance dashboard/report' that can be prepared on a more regular/timely basis. If possible the information included should still include a breakdown of the actual expenditure and forecasted outturn position for individual areas of income and expenditure, as this provides useful information that Management can use when evaluating progress against recovery plans, and determining areas where further savings could potentially be made (if necessary).	High	S.Bulman - Strategic Support and Development Manager, LLS	31.7.17 **Revised Timescale:** 31.3.18 31.12.18	**Action Ongoing** Monthly report produced as per 13.1 above but 'real time' dashboard linked to replacement data system.
13.8	Given the current financial position of the training centres as a whole, consideration should be given to treating each as a separate 'trading centre' and coding income and expenses accordingly. This will enable Management to obtain a more accurate picture of the costs/income associated to each centre.	High	C.Charnley - Operations & Development Manager, Business Strategy	30.6.17 **Revised Timescale:** 31.12.17	**Action Complete** This has been in place since the start of the financial year.
13.9	A cost/benefit exercise, and consideration of the mid/long term future of the training centres should be undertaken prior to committing to the procurement of any new systems for the training centres.	Medium	E.Waite - Head of Employment and Skills	30.8.17 **Revised Timescale:** 31.3.18	**Action Complete** See 13.1
13.10	Mitigation action/systems should be put in place to ensure that there is no reoccurrence of eligible funding not being claimed due to a lack of awareness by staff. There should be a documented audit trail created where decisions are taken to utilise existing reserve balances. Reserves that are held to cover any risk of future clawback, should not be used to offset against	High	S.Bulman - Strategic Support and Development Manager, LLS. P.Jeffries – Finance Business Partner now Karen Hesketh –	30.6.17 **Revised Timescale:** 31.12.17	**Action Complete** The level of reserves has been confirmed in the latest version of the Recovery Plan

	training centre losses, and should be documented within the LLSC risk management plan.		Finance Business Partner.		
13.11	Management should take steps to clarify with their FBP whether this funding is in addition to their 'known balances' that are available within reserves. Any over achievement of income during the year should be used to off-set in year expenditure, where losses are forecast. Steps should be undertaken to ensure transparency, and prompt/timely notification of such balances in future.	Medium	S.Bulman - Strategic Support and Development Manager, LLS.	30.6.17 **Revised Timescale:** 31.3.18	**Action Complete** This is an historic issue and hasn't occurred again
13.12	All rooms/locations at each of the training centres should be recorded on the utilisation calendar, in order to provide a complete picture of room usage across the sites. To aid Management review, and ensure that rooms are being used in the most efficient manner, details of the room capacity, and also of the numbers of learners booked to attend the individual sessions should be recorded on the utilisation calendar.	Efficiency/ Effectiveness	A.Scott - Head of Strategic Development and Support, LLS. Emma Beal Assistant Director LLS.	31.7.17 **Revised Timescale:** 31.3.18	**Action Complete** This has been in place since Sept 2017.
13.13	Quarterly invoices should be raised with the school in respect of ongoing room hire incurred, whilst awaiting confirmation (or otherwise) as to whether the costs will be paid centrally going forward. The school themselves can then liaise with SEN to recover invoices paid to date.	Medium	C.Charnley - Operations & Development Manager, Business Strategy. S.Bulman - Strategic Support & Development Manager, LLS.	30.6.17 **Revised Timescale:** 31.3.18 30.9.18	**Action Ongoing** Awaiting confirmation from ILS commissioning / School Deficit Group.
13.14	To mitigate the risk of fraud/irregularity and ensure good governance arrangements are in place, Management need to perform periodic independent	Medium	A.Scott - Head of Strategic Development	30.6.17 **Revised**	**Action Complete** Agreed by the Strategic Recovery Group in Feb

	review/reconciliation of income and banking.		and Support, LLS. S. Bulman Strategic Support and Development Manager, LLS.	**Timescale:** 31.3.18	18 that this was no longer required. Only cash that is taken at Sheaf is in the canteen and this is not appropriate for the Pay.net system.
13.15	Benchmarking of staff cost ratios should be undertaken on a regular basis, and where Sheffield appears high, action should be undertaken to identify and document the reasons why, and to take action to reduce costs where possible.	Medium	D.Desgranges - Assistant Director for LLSC (retired) E.Waite - Head of Employment and Skills.	30.6.17 **Revised Timescale:** 31.3.18	**Action Complete** Achieved through the Business strategy reviews and planned into the new staffing structure. MER to be launched July –August 2018
13.16	Management should consider whether staff time spent on delivery/admin elements needs to be revised to be in line with benchmarking data, or whether any future staff requirement calculations/ MER's take into account 'actual time' spent, in order to ensure that these are as accurate as possible.	Medium	D.Desgranges - Assistant Director for LLSC (retired) and E.Waite - Head of Employment and Skills.	30.5.17 **Revised Timescale:** 30.9.18	**Action Complete** Planned into the new staffing structure. MER to be launched July –August 2018
13.17	Management should review the viability of courses which do not cover their direct costs, and consider increasing the minimum numbers of learners to ensure that value for money is improved. The uplift percentages applied should also be reviewed to assess whether the value created is sufficient, if it is to be used as a benchmark as to a courses viability.	High	D.Desgranges - Assistant Director for LLSC (retired) and E.Waite - Head of Employment and Skills S.Bulman - Strategic Support and Development Manager, LLS	30.6.17 **Revised Timescale:** 31.3.18	**Action Complete** Supported by the Business strategy reviews and planned into the new staffing structure. MER to be launched July –August 2018

14. Subject Access Requests (CYPF) (issued to Audit and Standards Committee 28.4.17)

As at July 2017
This report was issued to management on the 18.1.17 with the latest agreed implementation date of 31.10.17. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

As at Jan 2018
A follow-up audit was undertaken in December 2017. The results are reproduced below. Of 7 agreed recommendations, 4 are complete and 3 are ongoing.

As at July 2018
3 recommendations remained ongoing from the previous update. 1 of these has now been actioned, with 2 being linked to the SCC2020 Records Management Project.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Service Manager - Business Support 20.6.18.
14.1	The Corporate SAR process should be reviewed and roles and responsibilities clearly re-defined where necessary. The specialised role of the Information Governance team in the process should be fully defined and documented. This role should be advisory in nature and not form part of the business as usual process. Any issues noted should be recorded to try to ensure that they can be included in future training and development.	2 - High	Elyse Senior-Wadsworth, Service Manager - Business Support	31.10.17 **Revised Timescale** 31.3.18	**Action Ongoing** Work to further join the approach of Children's and Adults has been done, however the subject matter and document retrieval methods vary. This will continue to be looked at and reviewed again following the completion of the SCC2020 Records Management Project. Information Management Service continue to be supportive and working closely to address issues, however Children's SARs so not account for the Council's under performance in its entirety. We have a particularly stubborn issue but other areas under perform because of insufficient investment in the resource. External support was sourced but due to market of qualified professionals being saturated due to GDPR compliance work this proved inconsistent

					and unreliable. The approach is being reviewed and a joint report with the Director of BCIS is being drafted for EMT.
14.2	A Portfolio data map should now be produced for responding to subject access requests. This should clearly detail the routine information that should be checked when a subject access request is received, where this can be located and who is responsible for this source of information.	2 - High	Elyse Senior-Wadsworth, Service Manager - Business Support	31.10.17 **Revised Timescale** 31.3.18	**Action ongoing** Work is ongoing, but visibility is going to be improved with the outcomes of the Records Management Project.
14.3	It is recommended that current staffing arrangements are reviewed for resilience in light of the fact that the numbers of SARs are unlikely to decrease over time. Appropriate continuity arrangements should be in place for when the Access to Information Officer is on leave/absent.	2 - High	Elyse Senior-Wadsworth, Service Manager – Business Support /John Curtis, Head of Information Management.	31.10.17 **Revised Timescale** 31.1.18	**Action complete** Business Support Managers have been trained across People Portfolio to increase the number of people available to carry out redactions and reviews. This has increased our resilience and completed the action. However, increased demand and a changing exception by the ICO have in fact meant we are in a marginally worse position than 6 months ago. An update report is being drafted jointly with Mark Gannon, Director of BCIS, to take to EMT.

15. Controls in Town Hall Machine Room (Resources) (issued to Audit and Standards Committee 24.5.17)

As at July 2017
This report was issued to management on the 27.4.17 with the latest agreed implementation date of 31.12.17. An update on progress with recommendation implementation will be included in the next tracker report.

As at Jan 2018
An update on progress with recommendation implementation was requested. It is acknowledged by Internal Audit that not all the recommendations are due for implementation as at the date of update.

As at July 2018
A progress update on the 2 outstanding recommendations is included below. 1 action has been completed and 1 is now part of the wider SCC2020 programme of work.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Corporate Programme Management Officer, BCIS 12.6.18.
15.1	Senior Managers should now work with Capita to ensure that the roles and responsibilities in relation to the Town Hall server room/machine room are clearly documented and agreed. This should be communicated to all relevant Officers. As part of the definition of roles and responsibilities, only one Officer/service should be responsible for the access processes and policy. This is vital if access to the room is to be strictly controlled.	1 - Critical	Mike Weston, Assistant Director ICT Service Delivery Mark Cummins, Facilities Manager – to confirm process should Capita wish to raise issues with the air conditioning/ gas suppression systems.	Full review to be completed by the end of June 2017 (this will be undertaken by officers from Capita/BCIS/UTC and Facilities Management). Access policy/procedures to be updated fully by end September 2017. **Revised Timescale** 19.12.17	**Action Complete** A Secure Access Protocol document has been generated by Capita with input from BCIS. This includes both the elements of; 1. The Room Management Safety File including RACI. 2. Access control request process document. Lee Parkin Capita A copy of the document was provided to Internal Audit.
15.2	Working in conjunction with the Capita Security Manager, management should ensure that there are appropriate business continuity arrangements in place for the room following a full business impact analysis. This should be completed once the roles and responsibilities in relation to the room have been clearly formalised and documented.	2 - High	Mike Weston, Assistant Director ICT Service Delivery	31.12.17 **Revised Timescale** 31.3.18 31.3.19	**Action Ongoing** The strategic plan is to move the Council's ICT infrastructure into a cloud based hosting service, so reducing dependency on the Town Hall Machine Room. This activity is now part of the wider SCC2020 programme of work. The Corporate Resilience Group is to feedback requirements around Disaster Recovery.

16. Continuing Health Care in Learning Disabilities (People) (issued to Audit and Standards Committee 8.5.17)

As at July 2017
This report was issued to management on the 24.4.17 with the latest agreed implementation date of 31.3.18. An update on progress with recommendation implementation will be included in the next tracker report.

As at Jan 2018
An update was requested from the Head of Service, Future Options, which is reproduced below – Internal Audit acknowledged in following up this report that not all the recommendations had passed the implementation date. Management stated that the outcomes from the current CHC project and the Whole Case Family Management system implementation would address most of the recommendations in this report. As a result of the Adults Social Care reorganisational change, the Learning Disability Team no longer exists and so recommendations have been reassigned to the Head of Service, Localities. Internal Audit will conduct a follow-up review next year.

As at July 2018
Service management confirmed there has been a lot of activity to implement the Internal Audit recommendations as part of the CHC Process Review project (and other higher level organisational work with the CCG) over the past 6 months. This is an ongoing and complex process so much of the narrative update included below remains similar / unchanged.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - provided by Andrew Wheawall, Head of Services, Future Options 20.6.2018.
16.1	Service managers to work with the CCG to formalise, agree and jointly sign a service specification which sets out the arrangements in place. This should be subject to periodic joint reviews (SCC & CCG) and state the process for implementing and agreeing amendments and changes.	1 - Critical	Karen Mosgrove – Interim Service Manager, Learning Disabilities Now Robert Broadhead, HoS Localities	30.6.17 **Revised Timescale** 31.10.18	**Ongoing** This has happened and as a result we have broadened our approach to look at all aspects of CHC and therefore our work with the CCG. This is being co-produced presently. The overall area of CHC \ Panel issues \ concerns and procedures, which includes all adults with fully funded continuing health care (CHC) needs \ health needs and joint packages of care (JPOC) is being reviewed as part of the CHC Process Review Project. There has been some very positive movement here.

					The current CHC project addresses several of the recommendations in this report. Throughout 2017, SCC has been working towards improving and streamlining the CHC process, starting from the point at which a health need is identified through to sign off at resource panel. There are three elements to this project: 1. Training and upskilling SCC staff on CHC and the process in Sheffield following the move to the Locality model. 2. Reviewing internal processes, both administration and finance (SCAS) to ensure robustness and that funding is claimed from the CCG. 3. Reviewing and improving the current process from start to finish, removing the various panels and seeding the process up.
16.2	Management to develop joint policies, procedures and forms in conjunction with the CCG for all jointly funded CHC service users in LD. The documents/forms to be used should capture all information required in appropriate formats for both SCC and CCG system recording purposes. Input should be sought from the Business Service and Systems Manager to ensure all funding information is recorded clearly, accurately and on a timely basis. Changes to funding packages should be transparent and this should facilitate accurate recharging and budgetary monitoring. The documents to have stated review dates which should be adhered to. All documents once produced and agreed to be posted, and clearly identifiable, on ELMA.	2 - High	Karen Mosgrove – Interim Service Manager, Learning Disabilities Now Robert Broadhead, HoS Localities	30.6.17 **Revised Timescale** 31.10.18	**Ongoing** A jointly agreed process is being developed with the CCG which includes information capturing and improvements to internal business support and SCAS processes to ensure accuracy is improved.

16.3	Management should develop formal terms of reference for meetings for the parties outlined. The terms of reference should ensure that membership roles and responsibilities, decision making arrangements, reporting arrangements, etc. are appropriately detailed.	2 - High	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities	30.6.17 **Revised Timescale** 31.10.18	**Ongoing** A terms of reference and standard operating procedures will be written for the new process and the meetings/Panel arrangements
16.4	Management to review all policy and procedural documents developed by CCG to ensure they are appropriate. Management to then meet with the CCG to agree and update these documents as appropriate. Once these policies and procedures have been agreed, all staff are to receive training in the policies and procedures. All policies and procedures should be made available to all staff (and clearly identified) on ELMA. All policies and procedures to be regularly reviewed.	2 - High	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities	30.6.17 **Revised Timescale** 31.10.18	**Ongoing** Included in the CHC project.
16.5	Management to develop clear procedures for the management and escalation of disputes by SCC staff/clients. Once the procedures have been agreed, all staff to be trained in the application and management of the procedures. The procedures and guidance should also be suitable for use by clients or their families, which staff should be able to advise as appropriate. All cases in dispute should be logged and managed centrally by senior managers to ensure a prompt response and resolution of the dispute.	3 - Medium	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities	30.9.17 **Revised Timescale** 31.10.18	**Ongoing** The new process includes a dispute resolution function; the details are still to be fully developed.
16.6	Management should revisit the recharging framework/agreement for CHC care provision, to ensure a more equable agreement is set up. To ensure that when a dispute or a review is ordered by the CCG, health funding is maintained at a certain level.	2- High	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead,	30.6.17 **Revised Timescale** 31.10.18	**Ongoing** Recharging will be looked at as part of the second element of the project mentioned above.

			HoS Localities		
16.7	All records for each client to be centralised within carefirst/wisdom. Carefirst/wisdom should be the first point of reference for ALL records relating to clients, records should not be kept on individual's G drives, as this will impact on service delivery to the client.	2 - High	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities	30.6.17 **Revised Timescale** 31.10.18	**Ongoing** More robust information storage and governance will be introduced as part of the Whole Family Case Management implementation.
16.8	Management to decide on the preferred document to be used to record the details/funding decisions made by the CCG panel. This should be formalised, and communicated to all relevant staff via procedural documents and training. The document to be retained as a formal record of acceptance of the funding agreed by either the SCC, CCG or a joint agreement between both parties, and to be formally signed and dated by the relevant officers. The signed formal document recording the funding decisions made should be copied to client records to ensure consistency and provide one source of reference for each client. See also recommendation made at 11.7 regarding use of Carefirst/Wisdom for all client records.	3 - Medium	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	30.9.17 **Revised Timescale** 31.10.18	**Ongoing** Included in the CHC Project.
16.9	Management to ensure that staff accurately record the funding agreements within Carefirst and input the 'end' date as required to ensure funding ceases. In cases where it is anticipated that funding will be required for a longer period than originally agreed, then a review is to be performed promptly to ensure it is presented to CCG panel in ample time to enable no breaks in funding that result in SCC covering the costs.	3 - Medium	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	30.9.17 **Revised Timescale** 31.10.18	**Ongoing** To be included in the WFCM project.
16.10	Linked to the recommendations at 11.1 and 11.2, all decisions and agreements regarding client care	2 - High	Karen Mosgrove –	30.6.17	**Ongoing**

	packages and funding arrangements should be communicated to SCC. Following changes to funding, full details should be amended in Carefirst by the relevant team. Management to ensure enforcement by periodic, random checks of information held for clients.		Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	**Revised Timescale** 31.10.18	Better communication between SCC and CCG needed and will be addressed in the CHC project and new end to end process.
16.11	Client records to be updated with their unique NHS numbers to ensure accuracy and completeness in records.	3 - Medium	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	30.9.17 **Revised Timescale** 31.10.18	**Ongoing** To be included in the WFCM project
16.12	Management should undertake a review/analysis of care packages where the review date has not been met and prioritise them for a review, on a risk basis eg: cost. All new packages of care that are entered into Carefirst should state either an end date where appropriate, or a date of review. All packages of care entered into Carefirst should have an annual review date unless the package of care is for a period of 1 year or less, and they are not extended. Additionally, review dates agreed with the CCG should be clearly entered within the client records and the Carefirst system should be used to issue a reminder to the relevant social worker. The review to be prioritised, performed and reported to CCG panel for funding decision within the agreed timescales Where a time limited care package has been agreed,	2 - High	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	30.6.17 **Revised Timescale** 31.10.18	**Ongoing** Ongoing now and to be included in the WFCM project.

	and the care is required for a longer period, the case should be returned to CCG panel for approval, unless the cost falls within the agreed tolerance/parameters.				
16.13	Client Carefirst records to be clearly updated as to the source of funding for the care packages agreed by CCG panel, to enable ease of identification of funding source.	3 - Medium	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	30.9.17 **Revised Timescale** 31.10.18	**Ongoing** Ongoing now and to be included in the WFCM project
16.14	All records relevant to each client should be held within Carefirst. This should routinely include all documentation covering formal handovers from one service area to another such as children to adults. Carefirst (or its replacement) should be the first point of reference for all client records.	3 - Medium	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	30.9.17 **Revised Timescale** 31.10.18	**Ongoing** To be included in the WFCM project
16.15	Management within children's and adults services to agree the age ranges and responsibilities for clients aged 16-18 years. SCC to communicate this to the CCG. Ideally the starting age for adult care should correlate across all service areas and providers.	3 - Medium	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	30.9.17 **Revised Timescale** 31.12.18	**Ongoing** In development now within the 0-25 services

16.16	Requests for reviews of care packages fully funded by the CCG where the client is progressing from children's to adult care services should be allocated and performed within appropriate timescales. The timescales should be determined by management and communicated to all relevant officers. The CCG should also be informed of these timescales to ensure they provide adequate notice for the review requests they make.	3 - Medium	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	30.9.17 **Revised Timescale** 31.12.18	**Ongoing** In development now within the 0-25 services
16.17	In the interests of providing a 'seam free' service, which causes least disruption to the client, it would be prudent for SCC and the CCG to negotiate and agree a way forward to have a mutually agreed list of providers that can deliver the services required for each client.	4 – Efficiency/Effectiveness	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities.	31st March 2018 **Revised Timescale** 31.10.18	**Ongoing** This will be addressed in the CHC project.
16.18	Officers should attend all CCG panel meetings to ensure that accurate details are recorded for the decisions made on each client's case presented. The decisions recorded should accurately reflect what services are to be provided, and whether SCC or the CCG will pick up the relevant associated costs. The CHC funding tracker should be used to record these details and reviewed and developed further to ensure it can capture all the required information that cannot be recorded in Carefirst. Carefirst replacement system should capture all information.	2 - High	Karen Mosgrove – Interim Service Manager, LD Now Robert Broadhead, HoS Localities	30.6.17 **Revised Timescale** 31.10.18	**Ongoing** The CHC project is looking to reduce the number of meetings and Panels needed which will free up capacity to ensure the right officers can attend. The membership of Panels is being picked up as part of the project and process redesign.
16.19	Management should develop and document a data-sharing protocol with the CCG regarding sharing of data on CHC care packages (including how to treat security breaches). Once this protocol has been agreed staff should be trained to follow the protocol. The protocol should be made available on ELMA.	2 - High	Karen Mosgrove – Interim Service Manager, LD Now Robert	30.6.17 **Revised Timescale** 31.10.18	**Ongoing** Ongoing in line with the WFCM process change.

			Broadhead, HoS Localities		

17. PCI DSS Compliance (Corporate Review) (issued to Audit and Standards Committee 8.12.16)

As at July 2017
This report was issued to management on the 18.11.16 with the latest agreed implementation date of 30.6.17. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

As at Jan 2018
An update on progress with recommendation implementation is included below.

As at July 2018
An update on progress with the 2 remaining recommendations is included below. All of the original recommendations have been implemented and so this item is recommended for removal from the tracker. The PCI working group are still actively working to ensure compliance with PCI standards, which evolve quickly as technologies develop. Internal Audit will maintain a watching brief of this area and if required will conduct further audit work next year.

Ref	**Recommendation**	**Priority**	**Original Responsible Officer**	**Original Implementation Date**	**Updated position provided by Senior Business Analyst, Business Change and Programme Delivery 22.5.18**
17.1	The roles and responsibilities for PCI DSS compliance must now be clearly formalised and resourced as appropriate. The roles and responsibilities should be clearly recorded within the relevant job descriptions.	1 - Critical	Dave Phillips, Head of Strategic Finance This is being progressed via the PCI working group	31.03.17 **Revised Timescale** 31.1.18	**Action Complete** A corporate PCI working group has been established to address this recommendation with membership from officers of all relevant services. Terms of reference for the group including roles and responsibilities have been provided to Internal Audit. This supports a model going forward. The group's overall accountability is to ensure SCC has a PCI compliant card environment, including the key task of delivering an annual PCI DSS survey, taking action to address any gaps as required. As such, there is a plan in place detailing owners' actions, dependencies and delivery dates. The PCI Survey will be signed off by the delegated S151 Officer as detailed in the PCI TOR.

17.2	It is important that any outstanding actions relating to completed penetration testing are fully reviewed and appropriate action is taken.	2 - High	Dave Phillips, Head of Strategic Finance This is being progressed via the PCI working group	31.03.17 **Revised Timescale** 31.12.17	**Action Complete** Ongoing penetration testing is conducted and sessions are held with the certified agency, Security Metrix to understand how and why any new failures have come about and how they will be addressed.

Internal Audit proposes to remove this item from the tracker.

18. Appointeeship Service (People) (issued to Audit and Standards Committee 22.7.16)

As at Jan 2017
This report was issued to management on the 11.7.16 with the latest agreed implementation date of 30.11.16. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

As at July 2017
A follow-up audit was undertaken in Feb 2017. Following this review, a number of recommendations were given revised implementation dates which have since passed and so the Head of Service has been contacted. The results reproduced below are a therefore a combination of the outcome of the follow-up review (where an audit opinion is given), and the managers update. Of 36 agreed recommendations, 28 have been completed, 7 are ongoing and 1 is outstanding.

As at Jan 2018
Internal Audit: An update of progress with the 8 recommendations ongoing in the last report was provided by the SCAS Service Manager, the results are reproduced below. It should be noted that the SCAS service has moved to the People Portfolio and is now overseen by the Head of Business Planning, Strategy and Improvement, People Services rather than the Head of Neighbourhood Intervention and Tenant Support. 5 recommendations were stated to have been implemented with 3 remaining as ongoing.

As at July 2018
An update of progress with the 3 recommendations ongoing in the last report is provided below. All 3 recommendations remain ongoing – 2 recommendations are being addressed through the introduction of the new Whole Case Family Management system, and 1 item relates to the corporate roll-out of the Fraud e-learning package and so is beyond the control of the Service. This item is being actioned by Internal Audit in consultation with the Learning and Development Service.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Charles Crowe - SCAS Service Manager 18.6.18.
18.1	Internal Audit recommends that the business case is	High	Maxine	31.8.16	Business case partially signed off. Inclusion of

	revisited to confirm and clarify the project plan and supporting plans to ensure a robust transition of service from the external providers. There should be a revised costing completed for the service, highlighting proposed costs versus actual costs including the direct costs of the new Card Payment System. Clarification is required as to what service users will be charged and what the impact of not charging clients will be on budgets.		Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities Charles Crowe - SCAS Service Manager, People Services	**Revised Timescale** 1.12.18	Deputyship under consideration subject to implementation of new IT systems. **Action ongoing**
18.2	An SLA should be developed and put in place. It should cover the services the team will provide, to whom, when and at what level. It should spell out the differences for residents in care homes and those in the community. Additionally, it should include the setting up of direct debits, providing advice on household providers, how the clients will be referred to the service and the relevant forms required for requesting services/payments etc. Once complete, this should inform the staffing requirements for the service.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities Charles Crowe - SCAS Service Manager, People Services	31.8.16 **Revised Timescale** 1.12.18	The SLA is under review to fit with new business case. The SLA is part of implementation of new business model and is in development. **Action ongoing**
18.3	Fraud awareness training should be undertaken, for all staff, ideally to be completed before the start of the next financial year.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support, Communities Charles Crowe - SCAS Service Manager, People Services	31.8.16 **Revised Timescale** 31.10.18	This remains ongoing, awaiting corporate roll out of revised fraud training. External fraud awareness training considered but cost prohibitive. No update on date of release this package has been provided. **Action ongoing – due to the corporate roll out of e-learning package.**

19. SCAS - Residential and Nursing Agreements (People) (issued to Audit and Standards Committee 1.8.16)

As at Jan 2017
This report was issued to management on the 12.7.16 with the latest agreed implementation date of 30.04.17. An update on progress with recommendation implementation will be included in the next tracker report.

As at July 2017
A follow-up audit was undertaken in May 2017 and the results are reproduced below.

As at Jan 2018
Internal Audit: An update of progress with the 3 recommendations ongoing in the last report is provided below. 1 recommendation was stated as implemented with 2 remaining as ongoing.

As at July 2018
An update of progress with the 2 recommendations ongoing in the last report is provided below. 1 recommendation was stated as implemented with 1 remaining as ongoing – this item relates to the corporate roll-out of the Fraud e-learning package and so is beyond the control of the Service. This item is being actioned by Internal Audit in consultation with the Learning and Development Service.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - provided by SCAS Service Manager on 18.6.18.
19.1	Monthly reconciliation should be completed of RA1 forms submitted against OEO payments made to ensure that the anticipated expenditure for care home provision has actually been paid and that the Carefirst reconciliation matches. A payment period tolerance should be introduced and where contracts are exceeding this, explanations why and what affect this will have should be reported to management. More awareness is required about the contract dates covered when processing invoices for payment. It should be considered when looking at the future Carefirst system requirements, that it should be able to provide invoice and payment analysis so that it can support more robust budgeting and reconciliations.	High	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support Charles Crowe - SCAS Service Manager.	30.9.16 **Revised Timescale** 31.3.18	Sample checks of Carefirst payment and the RA1 forms are underway. A report of unsubmitted returns is available to identify concerns, this is sent to the providers to chase. Reported to commissioning on a regular basis with issues highlighted. Reconciliation report available in new system – will be in use from October and will allow us to simplify the process. **Action complete.**

19.2	Fraud awareness training should be undertaken by all staff as soon as possible, to ensure that all staff are aware of the process in place.	Medium	Maxine Stavrianakos - Head of Neighbourhood Intervention and Tenant Support Charles Crowe - SCAS Service Manager	30.9.16 **Revised Timescale** 31.10.18	This remains ongoing, awaiting corporate roll out of revised fraud training. External fraud awareness training considered but cost prohibitive. **Action ongoing – due to the corporate roll out of e-learning package.**

Internal Audit proposes to remove this item from the tracker

20. The Markets Service (Place) (issued to Audit and Standards Committee 28.9.16)

As at Jan 2017
The final report was issued to management on the 9.9.16 with the latest agreed implementation date of 31.3.17. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

As at July 2017
A follow-up audit was undertaken in May 2017 and the results are reproduced below. Of 18 recommendations agreed, 14 have been implemented and 4 are ongoing. Please note: Internal Audit have not conducted further onsite testing to validate the assurance provided by the Head of Service.

As at Jan 2018
Internal Audit: An update of progress with the 4 recommendations ongoing in the last report is provided below. 2 have now been completed and 2 are ongoing.

As at July 2018
Internal Audit: An update of progress with the 2 recommendations ongoing in the last report is provided below, both are now incorporated into business-as-usual processes and thus are considered to be complete.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated Position & Revised Timescale from Richard Eyre, Head of Markets. 29.5.18
20.1	Internal Audit notes the intentions of the Head of	High	Head of	30.12.16	**Action Complete**

	Markets and recommends that arrangements be put in place for the systematic replacement of all Moor Market Tenancies at Will with the preferred 5-year leases. Arrangements should include the monitoring of responses from traders to ensure that all leases are implemented on a timely basis and that no traders continue to operate on Tenancies at Will after an agreed date.		Markets	**Revised Timescale** 31.3.18	All traders are now either on a lease unless they have significant debt in which case they are on a extended T&W which enables quicker termination should they not stick to their repayment agreements. Action should now be closed and managed as BAU.
20.2	Markets Management should carry out a thorough review of all Crystal Peaks Market traders to identify all of those without a current 5-year lease. All such traders should then be placed on a 5-year lease or removed from the Market. Robust arrangements should be put in place across the Markets Service for the monitoring of traders leases to ensure that: - No trader is given access to market stalls without first having returned a fully signed lease; and - All leases due for renewal are identified and actioned in advance of the termination date. Over and above this, Markets management should seek guidance from Legal & Governance as to the recoverability of arrears relating to traders without a current lease, as well as the Council's vulnerability to legal obligations in relation to prolonged occupation by traders without lease or licence. Where arrears were considered to be irrecoverable, arrangements should be made to write-off the income.	High	Head of Markets	31.03.17 **Revised Timescale** 31.01.18	**Action Complete** Majority of traders now on a lease unless they are they on a short term license due to being a new trader or moving stalls. The latter are now managed so that they move to a lease following the license period. Action should now be closed and managed as BAU.

Internal Audit proposes to remove this item from the tracker

21. Council Processes for Management Investigations (Corporate) (issued to Audit and Standards Committee 21.11.16)

As at Jan 2017
This report was issued to management on the 20.9.16 with the latest agreed implementation date of 31.12.16. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

As at July 2017
An update on progress made with the recommendation implementation is included below. Of 16 recommendations agreed, 10 have been implemented and 6 are ongoing.

As at Jan 2018
Internal Audit: An update of progress with the 6 recommendations ongoing in the last report is provided below. 1 has been completed and 5 are ongoing – all of these relate to the same action to refresh and roll-out guidance and training.

As at July 2018
An update of progress with the 5 recommendations ongoing in the last report is provided below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - provided Finance Manager, Internal Audit 15.6.18.
21.1	The Code of Conduct should be reviewed with specific reference to fraud awareness. Consideration should be given to using MyView or the Learning Development Hub to obtain confirmation from all employees that they have read the updated Code of Conduct. A full refresh of the fraud Internet site should be undertaken and then details published on the homepage to raise fraud awareness.	High	Lynsey Linton, Head of Human Resources Stephen Bower, Finance Manager, Internal Audit	31.12.16 **Revised Timescale** 15.2.18	**Action Complete** The documentation has now been fully reviewed and updated. Additional policies have been drafted for Anti Bribery and Knowing your Customer. There is also an overarching policy and framework that draws the other elements together. There is also a document to assist schools in identifying and managing fraud risk. These documents were presented to the Audit and Standards Committee for ratification in June.
21.2	Internal Audit should review and update the counter fraud training course on line. There should be a corporate mandate for all employees to undertake this	High	Stephen Bower, Finance	31.12.16	**Action ongoing** Now that the policy and procedure documents

	training by the end of the year.		Manager, Internal Audit	**Revised Timescale** 31.10.18	have been updated. The e-learning package will be updated to tie in with the new/revised policies.
21.3	Senior management should request that all service areas review their risk registers, to ensure that the appropriate fraud risks have been identified and risk mitigation strategies put in place.	High	Stephen Bower, Finance Manager, Internal Audit	31.12.16 **Revised Timescale** 31.3.18	**Action complete** Services review their risk register on a regular basis and fraud is included in this. The revised fraud risk document should encourage new areas to be examined.
21.4	The fraud reporting process should be updated on both the internet and the intranet, part of the refresh recommended in 1.5.	Medium	Stephen Bower, Finance Manager, Internal Audit	31.12.16 **Revised Timescale** 31.7.18	**Action ongoing** The internet pages will be refreshed, when the new policies go live. At the same time the whistle blowing policy will be republished.
21.5	The fraud e-learning should be updated and be mandatory for all service staff to complete. This will ensure that all staff have adequate training and knowledge to identify potential fraud at early stage and take the appropriate action, further aiding consistency across the Council.	High	Lynsey Linton, Head of Human Resources Stephen Bower, Finance Manager, Internal Audit	31.12.16 **Revised Timescale** 31.10.18	**Action ongoing** As above The e-learning package will be updated to tie in with the new/revised policies.

22. Payroll Pension Arrangements (Resources) (issued to Audit and Standards Committee 21.6.16)

As at July 2016
This report was issued to management on the 14.4.16 with the latest agreed implementation date of 1.7.16. Due to the timescales for completion of this report, an update on progress with recommendation implementation will be included in the next tracker report.

As at Jan 2017
An update on progress made with the recommendation implementation is included below. 5 out of 7 recommendations have been implemented and with work ongoing on the remaining 2. There are known issues with processes at SYPA and so for the 2 ongoing recommendations a long revised implementation date is expected to enable improvements to be implemented within SYPA.

As at July 2017
An update on the 2 remaining recommendations is included below. As per the update in January, a long revised implementation date was given to enable improvements to be implemented within SYPA. This date has still not passed and so the action continues to be on-going.

As at Jan 2018
Internal Audit: An update of progress with the 1 recommendation ongoing in the last report is provided below. Please not that this recommendation will not be fully implemented until April 2018.

As at July 2018
An update on the final remaining recommendations is provided below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - provided by HR Service Manager 4.5.18.
22.1	These timescales SYPA has to respond/communicate with members and SCC should be altered so that they are very clearly defined. It is recommended that SYPA have a period of time from receiving the query to completing an initial verification of all required information, for example, through a checklist. SYPA will then have the timescales outlined in the Pensions Administration Strategy to reply to the query - this will stop the process being unduly delayed.	Medium	Peter White, HR Service Manager/ Shaun Lee – Payroll Manager	21.03.16 **Revised Timescale** 1.4.18	**Action Complete** Council Officers from the newly formed HR Systems & Performance Team have worked alongside Northgate Technical Consultants to pull together a complex monthly pensions report. This report has been shared with SYPA and tested extensively prior to its first live submission on 15 May for the April Pay data. Now established this data report becomes a standard monthly return to SYPA ensuring all submission deadlines are met.

Internal Audit proposes to remove this item from the tracker.

23. Safeguarding administration and governance (People) (issued to the Audit and Standards Committee 15.4.16)

As at July 2016

This report was issued to management on the 21.03.16 with the latest agreed implementation date of 31.3.17. An update on progress with recommendation implementation will be included in the next tracker report.

As at Jan 2017

An update on progress made with the recommendation implementation is included below. 8 out of 17 recommendations have been implemented and with work ongoing on the remaining 9.

As at July 2017

A follow-up audit was undertaken in Jan 2017. Following this review, a number of recommendations were given revised implementation dates which have since passed and so the Head of Service has been contacted. The results reproduced below are a therefore a combination of the outcome of the follow-up review (where an audit opinion is given), and the managers update. Of 17 recommendations, 12 have been completed and 5 are ongoing.

As at Jan 2018

Internal Audit: An update of progress with the 5 recommendations ongoing in the last report is provided below. 3 of these recommendations have been completed and the remaining 2 will be finalised very early in the new year.

As at July 2018

2 recommendations were ongoing at the last update both have now been actioned.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position - provided by Performance and Risk Officer, Business Strategy 19.6.18
23.1	Internal Audit recommends that the Adults Safeguarding Office and Commissioning work more closely together when dealing with safeguarding concerns about care providers, and that this is included in the processes being put into place in Sheffield. This would ensure that both teams are aware of any problem or potential problem with a provider. In addition, it is advised that operational teams have a stronger link with both Adults Safeguarding Office and Commissioning, so that the operational teams are kept aware of policies, procedures and problems with providers.	High	Simon Richards, Head of Quality and Safeguarding	30.9.16 **Revised Timescale** 15.1.18	Adults Safeguarding Office, Localities (operational teams), First Contact and Commissioning now work more closely together when dealing with safeguarding concerns about care providers, therefore helping to ensure that teams are more aware of any problem or potential problem with a provider. These arrangements ensure that concerns regarding incidents related to an independent provider are recorded/captured and actioned on appropriate systems for both First Contact

	To ensure that all concerns with regard to safeguarding are captured, a contract concern form should be completed for all incidents related to an independent provider. Management should ensure that this is included as part of the new processes being put in place.				and Commissioning. Now that ASC have the locality teams in place, the local intelligence relating to care providers in a specific locality will enhance information sharing (for example on problems with providers) between the team managers, First Contact and Commissioning. This will help operational teams have a stronger link with both Adults Safeguarding Office and Commissioning, and will complement the ongoing work of the Adult Safeguarding Office ensuring operational teams are kept aware of policies and procedures. Governance of joint working arrangements will sit with the ASC safeguarding group (with the oversight of the Adults Safeguarding Office and support from Business Strategy as appropriate/required). Monitoring and performance management of the effectiveness of the protocol will be reported to this group. A protocol between Adult Social Care and Commissioning is now in place which reflects current practice and governance arrangements. This was signed off at the ASC SCC group 15/01/18 and so we now propose closure of this action. **Action Complete**
23.2	It is recommended that all data sharing agreements are logged with the Council's Information Sharing Agreements Sharepoint site.	High	Simon Richards, Head of Quality and Safeguarding	30.4.16 **Revised Timescale** 31.12.17	The South Yorkshire Safeguarding Procedures includes a section on information sharing (see SharePoint ISA site). The aim of this section is to facilitate and provide clear guidance on the exchange of personal and sensitive information for the

					investigation and responding to suspected abuse and neglect of adults within South Yorkshire. An Information Sharing Agreement has been developed to further support detailed information sharing arrangements. This has been endorsed as a working document by the Safeguarding Operational Board. It will also be discussed at the next Safeguarding Executive Board. A link to ISA Site was provided to Internal Audit. **Action Complete**

Internal Audit proposes to remove this item from the tracker.

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