

**REPORT TO SHEFFIELD CITY COUNCIL AUDIT AND STANDARDS
COMMITTEE
February 2024**

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

Purpose of the Report

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

Introduction

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

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the report.

EQUAL OPPORTUNITIES IMPLICATIONS

There are no equal opportunities implications arising from the report.

RECOMMENDATIONS

1. That the Audit and Standards Committee notes the content of the report.
2. That the Audit and Standards Committee agrees to the removal of the following reports from the tracker:
 - Disposal of IT assets
 - Software Licensing
 - Hardware Asset Management
 - Creditors – Non-standard payments
 - Fargate Containers

Executive Summary

Reports received in full by the Committee

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

One review was added to the Recommendation Tracker report in Jan 2023. This review was not followed-up for the last report (June 2023) due to the originally agreed implementation dates. For this report the implementation dates have now 'passed' and are included in this report.

This report is:

- Montgomery Residential Home

New reports added to this tracker

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

- Debtor Controls in Adult Health and Social Care Activity
- Fargate Containers
- Establishment Control

Recommendation implementation

In total, updates have been provided on 58 out of 58 recommendations that are due for implementation. Of these, 42 (72%) have been implemented and 16 (28%) are ongoing, indicating work has been started but not yet fully completed.

Items to note

There are 15 critical recommendations contained within this report. They relate to the Fargate Containers review (14 critical recommendations) and Montgomery Residential Home audit (1 critical recommendation). All the

critical recommendations have been satisfactorily actioned for Fargate Containers.

1 critical recommendation remains ongoing for Montgomery Residential Home and relates to overtime payments and monitoring arrangements. Internal Audit have identified that there are still many occasions of high working hours and no adequate process in place to monitor this nor any professional service guidance on what working hours are considered safe for the staff and children in that environment. Mitigations that could be used are not in place.

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

Report to the Performance and Delivery Board

The tracker report was presented to the Performance and Delivery Board on the 23rd January 2024.

Board members noted the report and acknowledged that progress had been made in this area at service level and resulted in 72% of the audit recommendations being actioned (and 5 audit reviews being recommended for removal from the tracker).

The Performance and Delivery Board are committed to ensuring audit recommendations are actioned promptly and effectively within the agreed timeframe and take full responsibility and ownership of managing and controlling the process, including the escalation process. The Board discussed the assurance process, their role and what help and support they can offer. The Board also discussed the risks and the links between the Performance and Delivery Board, Policy Committees and the Corporate Risk Management Group.

The Board acknowledge the increased risks if audit recommendations are not progressed promptly and asked all Directorates to review their outstanding audit recommendations at their Performance Clinics and identify how they can support recommendation leads. Each Directorate lead officer should then report back to the Performance and Delivery Board and provide assurance that this assessment has been undertaken, that relevant governance structures are in place and support provided to recommendation leads (where required). The Performance Clinics will also provide an opportunity for the recommendation lead to explain in detail the outstanding recommendations and proposed timelines for implementation.

The Performance and Delivery Board further discussed the outstanding 'red' rated recommendations and it was confirmed for Montgomery Residential Home an improvement plan is now in place and it addresses the recommendations on working hours and the claim process. Finally, a wider piece of work across all Care Homes is being undertaken to ensure a joined-up approach is being established and effective processes are in place.

The outstanding audit recommendation for the Freedom of Information (FOI's) and Subject Access Requests (SAR's) audit were also discussed. It was agreed that the Performance Clinics should assess what support can be given to both staff within each Directorate and also the Senior Information Management Officer to clear backlogs and overdue requests. Improvements are required and any learning should be communicated to all staff in the Directorate. The Board stated that information governance is critical and consistent visibility of information is required at both Directorate and Corporate level and this needs to be built into the future Performance Framework and Performance Reporting process.

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

UPDATED POSITION ON TRACKED AUDIT REPORTS AS AT FEBRUARY 2024

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

Audit Title	Total				Complete				Ongoing			
	Critical	High	Medium	Ec/eff	Critical	High	Medium	Ec/eff	Critical	High	Medium	Ec/eff
Fargate Containers	14	3			14	3						
Montgomery Residential Home	1	8	8	2		3	6	2	1	5	2	
Heritage Park Community School			3	1				1			3	
Holgate Meadows Community School		2	4			2	2				2	
FOI/SAR Recovery Plan		4	1			2				2	1	
Creditors – Non-standard payments		1		1		1		1				
Disposal of IT assets		3				3						
Software Licensing		1				1						
Hardware Asset Management		1				1						
Total	15	23	16	4	14	16	8	4	1	7	8	

Shaded items to be removed from the tracker

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

As at February 2024
Internal Audit: This report was issued to management on the 11.10.23. This report will be followed up and included in the next tracker.

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

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

3. Fargate Containers (Neighbourhood Services) (issued to Audit and Standards Committee 28.9.23)

As at February 2024
Internal Audit: An update on progress with the recommendations is included below.

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Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by SLT, Richard Eyre, Director of Street Scene and Regulations Services, Andy Kempster, Senior Delivery Advisor, City Futures and Glen Swaby, Interim Head of Procurement between November 2023 to January 2024 during a follow up review.
1.1	<p>Looking forward and in line with the Council’s procurement policies, and financial regulations, the agreed standard procurement route should be followed.</p> <p>Procurement should be signed off only when appropriate and in compliance with the procurement processes and Financial Regulations.</p> <p>A procurement process/manual should be in place to provide guidance to those external to the team to further understand the correct processes to follow.</p>	Critical	<p>Head of Procurement</p> <p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p>	31.10.23	<p>Implemented</p> <p>Leadership Event on 29th November set out the procurement process (as set out in the constitution) and will be followed up with written communication throughout the Directorate.</p> <p>Internal Audit comment The event for Neighbourhood Services (NS) staff only – took place on 29.11.23. But slides and details of the event are to be made available to all staff and will be used as part of the NS Leadership Development Programme (pilot currently underway).</p>

			<p>All SLT members and S151 Officer</p>	<p>Internal Audit were provided with slides from the event which covered business continuity, service planning and project management fundamentals (billed as a 'bite size' project management masterclass). The project management slides included guidance on:</p> <ul style="list-style-type: none"> - What is a project? - Core components of project management - Commissioning Capital Delivery Service (CDS) <p>Additionally, internal audit were informed that the procurement manual had undergone extensive update in 2023. The manual is a live product and therefore is updated regularly as required and to reflect updates in the Public Procurement policy. It was held centrally on a SharePoint site for the Procurement Team only - but Internal Audit were informed that users outside the team would need to request to view via '4me' initially and then P&SC grant restricted access.</p> <p>The Service's Business Process Development project team coordinate updates and notifications. Internal Audit were informed that there is a procurement manual Teams channel, and this lets staff know about updates; version 7 is the latest which was communicated on 5.12.23.</p> <p>Internal Audit were informed that additional pieces of review work had been undertaken by the Executive Director, City Futures and the Head of Capital Delivery Service. Following this review work the Head of Capital Delivery Service has produced a report that sets out in detail how the Service Management System</p>
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					<p>used by CDS responds to and addressed the problems identified by the initial internal audit. This has been shared with Internal Audit and will also be shared with SLB.</p> <p>Internal Audit opinion Given the confirmations above from senior management internal audit considers the recommendation complete.</p> <p>But as good practice it has made a recommendation in the Executive Summary (of the follow up report) to roll out the leadership event and learning to all SCC directorates.</p>
1.2	<p>In line with good project management practices, going forward, robust monitoring, especially of milestones, is key.</p> <p>A reconciliation should be undertaken with regard to this build.</p>	Critical	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>Director, Streetscene & Regulation</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>As 1.1 above. Additionally, Internal Audit were provided with details of the reconciliation by the Head of Service (HoS). The HoS provided a report to the Strategy and Resources Committee on 24.7.23 which outlined the reconciliation and recommended not paying the Contractor their requested settlement figure. This figure represented the final staged payment for the successful completion of the container park.</p> <p>The HoS stated that Legal Services had sent the Contractor a response on 28.07.23, formally rejecting the request for settlement. As at 11.12.23, there had been no response from the Contractor.</p> <p>Internal Audit opinion Given the above statement from senior management, internal audit considers the recommendation actioned.</p>

<p>1.3</p>	<p>Looking forward, for all projects, management should ensure that there is an appropriate payment and authorisation process in place for contractors.</p> <p>This should be completed by someone with appropriate delegation and involved in the project. This process should include steps in place to ensure that payment is only made after verification of works done to the required standard (and agreed milestones met).</p> <p>There should be a clear separation of duties in this process and no one person should have whole responsibility for payments. This contractor authorisation/payment process should be documented and available to view from the onset of activities.</p> <p>There should be regular communication and monitoring of the contractor. Trust in previous works is not enough to evidence that work is being completed.</p> <p>Regular updates and meetings with contractors should take place, minutes and action points should be created as a result of these meetings and kept on file, available to view.</p>	<p>Critical</p>	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>All SLT members and S151 Officer</p>	<p>31.10.23</p>	<p>Implemented</p> <p>Financial regulations are already on the intranet and available for managers. Financial regulations make this requirement (recommendation) quite clear. There is also a SharePoint site with the guidance. This was not picked up in the Leadership event, however this will be in a future direct email or newsletter. At the time of the follow up no date was given for the planned email or newsletter, covering the Leadership Event points, but Internal Audit were informed by the Executive Director, Neighbourhood Services that this would happen.</p> <p>When poor performance of the contractor regards building control came to light, Building Standards and Licensing were commissioned to do a review of the Contractor. This was carried out and measures put in place to ensure the build was fully compliant. Parks and Countryside are fully aware of the failings of the Contractor on Fargate.</p> <p><u>Internal Audit opinion</u> As 1.1 above.</p> <p>Internal audit found that there was a link to Finance point which could be accessed via the intranet site, therefore providing access to Financial Regulations. Internal Audit were also provided with email evidence of contact with Parks Services on work related to the Contractor. This highlighted remedial works to be carried out at another site and was in the form of an action plan. It contained areas of non-compliance and was ongoing and monitored.</p>
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1.4	<p>Going forward, and in line with the Councils procurement guidelines, any changes to procurement contracts should involve the procurement team as they hold the expertise and are aware of the relevant laws, rules and procedures. Changes to budgets should be appropriately signed off and evidence of this should be retained and available to view.</p>	Critical	<p>Head of Procurement</p> <p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>The Senior Category Manager, Capital Business Partner, stated that CDS and his Capital Business Partnering Team (BPC) work closely together throughout the lifespan of capital construction projects.</p> <p>In relation to changes to procurement contracts, he confirmed that in relation to capital construction projects, robust processes are in place for financial variations and almost all these require Finance Committee approval.</p> <p>All CDS Cost Managers and Project Managers are suitably experienced in contract administration, including managing changes or variations to contracts, which is done in accordance with the terms of the relevant contract. The form of contract will have been identified and recommended by the Cost Manager, working closely with the BPC Procurement Team.</p> <p>Whilst the Exec Director for Neighbourhood Services noted that these are already done via the Finance Committee.</p> <p><u>Internal Audit opinion</u></p> <p>As per 1.1 and also comments made at this point above – recommendation actioned.</p>
1.5	<p>For future projects, contractors should be more robustly monitored - in line with standard project management. This should also cover other Council team's involvement in the project. Communication between teams/contractors should be clear, regular and effective. Evidence should be provided to support contractor's assurances made.</p>	Critical	<p>Head of Procurement</p> <p>Executive Director, Neighbourhood Services</p>	31.10.23	<p>Implemented</p> <p>As per 1.1 and 1.2 above.</p>

	With regards to this project, management should ensure that any monies owed for the non-completion of the build i.e.: the upper floor/installation of lift are identified, reported and refund sought.		Executive Director, City Futures Director, Streetscene & Regulation All SLT members and S151 Officer		
1.6	<p>For future projects, management should ensure that there is a clear, robust process in place for all contractors and sub-contractors.</p> <p>This should be part of all contracts and works of this nature.</p> <p>Regular monitoring and reporting of sub-contractor's performance should take place and evidence retained following the completion of the project.</p>	High	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>The Senior Category Manager, Capital Business Partner confirmed that in relation to the management of subcontractors, on capital construction projects, CDS has robust contract management protocols in place.</p> <p>Experienced Project Managers and Cost Managers work closely with the Construction Procurement Team to ensure the requirements of the new Procurement Reform Act in relation to contract management are implemented.</p> <p>Issues with subcontractors will be flagged with the contract administrators as part of CDS's standard project and contract management processes, and these would be escalated as required.</p> <p>Internal Audit opinion As per 1.1 and points raised above within this action point – recommendation actioned.</p>
2.1	For a project of this nature, and in line with standard project management principles, formalised governance structures and planning documentation should have been in place.	Critical	Executive Director, Neighbourhood Services	31.10.23	<p>Implemented</p> <p>As per 1.1 and 1.2 above.</p>

	It provides guidance and assurance for all involved in projects as it covers areas such as: roles and responsibilities, decision making, escalation, risk management, reporting hierarchies, timeline of activities, risks, delays etc.		Executive Director, City Futures All SLT members and S151 Officer		
2.2	<p>In line with any future projects of this size, there should be a robust project plan in place and available to view.</p> <p>This should include a methodology and stages for sign off, in line with the governance framework in place.</p> <p>As this project is concluding, and in line with standard project management methodologies, management should undertake a Post Implementation Review (PIR).</p> <p>The PIR should be reported to senior management, and lessons learnt recorded.</p>	Critical	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>Director, Streetscene & Regulation</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>A report commissioned by the Chief Operating Officer (COO) has addressed the matters raised both in this recommendation and served as a PIR.</p> <p>Internal Audit opinion Internal audit were provided with a copy of the report and found that it covered the recommendations as agreed and consider no further work is required on this matter.</p>
2.3	<p>Going forward, and in line with project management methodologies, staff involved in works should be those best suited to the role (with the required knowledge, skills and expertise).</p> <p>Projects should be properly formed in line with project principles. Expertise and specialist knowledge should be harnessed, and all projects should be robustly resourced.</p> <p>Management should review the resourcing of this project as part of the PIR work.</p>	Critical	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>As 2.2 above.</p>
3.1	Going forward and in line with project management methodologies, decision making should be included as a key control.	Critical	Executive Director, Neighbourhood Services	31.10.23	<p>Implemented</p> <p>In line with Project Management principles, the roles and responsibilities of project team</p>

	<p>Decisions should be made at the appropriate level and recorded in line with governance structures.</p> <p>With regards to this project, management should ensure that all decisions made on the closedown – covering disposal, costs, stakeholder engagement, and working with other teams in the Council, are properly documented and retained.</p>		<p>Executive Director, City Futures</p> <p>Director, Streetscene & Regulation</p> <p>All SLT members and S151 Officer</p>		<p>members will be set out together with decision making route for obtain requisite approvals. Mechanisms already exist for reporting capital projects through the committee process and seeking financial carry overs and variations.</p> <p>Final decision of the future of the containers was made by S&R Committee on 20 11 23. Approved that all 6 community groups will benefit from the future use of repurposed containers.</p> <p>Internal Audit opinion Review of the S&R report of 20.11.23 confirmed the above – recommendation actioned.</p>
3.2	<p>Linked to above, decisions should be made when delays are expected, to ensure that plans can still be achieved.</p> <p>This decision making should involve those with more specialist knowledge who are able to establish whether the works are still in fact achievable, regardless of a contractor’s reassurance.</p> <p>If staff in the specialist team deem the works unachievable, appropriate and timely decisions should be made to prevent further loss.</p>	High	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>A new Neighbourhood services capital programme board is to be established to monitor the delivery of all Neighbourhoods projects. Programme board established as part of the Directorate Leadership Team.</p> <p>The Neighbourhoods programme board will start in January 2024. At the time of the follow up, no date set yet. However, Carver Street and Street Tree Inquiry scheduled for review on 17 January 2024.</p> <p>Work is ongoing to review projects that are underway or planned and don't have a governance board established and will be completed by the end of January 2024.</p> <p>Internal Audit opinion Given the management statement above, internal audit considers the matter has been dealt with satisfactorily and a robust process established.</p>

3.3	<p>As above, decisions should be made in a timely manner, decisions should follow the established governance structure and be communicated to those appropriate.</p> <p>Decisions should be made with full and accurate details, at the correct level with budget implications considered at each stage.</p>	High	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures.</p> <p>Director, Streetscene & Regulation</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>The Project Management framework already in place sets out how and when decisions should be made and authority levels.</p> <p>We are building capability in officers (through development via PDR's) improving access to project management materials and awareness when to engage specialist support (i.e. CDS). Leadership event part of this and message will continue via directors and DLT.</p> <p>Internal Audit opinion As assurance is provided by the Executive Director, Internal Audit regards the recommendation actioned.</p>
4.1	<p>Regular financial monitoring is a critical control in projects of this nature.</p> <p>Robust finance monitoring and reporting should take place throughout for all future projects.</p> <p>Stronger monitoring in this instance, would've allowed those involved to establish where costs begin to deviate from the budget, and allowed action to be taken promptly.</p> <p>For this project, management should provide a monthly overview of the spend for the project. Covering forecast versus actual outturn, providing explanation for variances.</p>	Critical	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>Director, Streetscene & Regulation</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>Spending details have been collated by HoS.</p> <p>Internal Audit opinion The HoS provided the breakdown of final costs.</p>
4.2	<p>Linked to the points above, robust finance monitoring should be in place.</p> <p>Regular meetings should take place to discuss this report attended by staff involved in the works, with accurate and up to date spending detailed.</p>	Critical	<p>Executive Director, Neighbourhood Services</p>	31.10.23	<p>Implemented</p> <p>As per 1.1 above.</p> <p>Project delivery monitoring will be tracked by the Neighbourhood's capital project board.</p>

	Allowing for responsive and timely action, preventing unexpected delays and overspends.		Executive Director, City Futures All SLT members and S151 Officer		
4.3	<p>For all future projects, management should ensure that accurate closedown costs are calculated, planned, and authorised.</p> <p>Robust budget monitoring – and reporting - on close down costs should ensure any variations are known and dealt with accordingly.</p> <p>Linked to above, management should provide a forecast of the closedown costs, and these should be reported and authorised.</p> <p>There should be ongoing monitoring and reporting of the closedown costs until the project is fully completed.</p>	Critical	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>Director, Streetscene & Regulation</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>As per 1.1 and 1.2 above.</p> <p><u>Internal Audit opinion</u> The processes and actions already referred to will address these recommendations.</p>
5.1	<p>With any project, but especially with a high-profile construction project of this nature, risk management processes are mandatory and a key part of the suite of management reporting and controls.</p> <p>In line with the Councils Risk Management Framework and good project control methodologies, risks should be recorded, scored and mitigated appropriately with a risk owner responsible for each. These risks should be monitored regularly by relevant staff and updated as changes occur, improving awareness of the risks arising. Issues should also be recorded where a risk becomes an issue. Risks should be regularly reported to senior management, being escalated further as required.</p>	Critical	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>Project managers and the capital project board will review risks as part of the governance arrangements. Managers will be provided with the toolkit and necessary templates to enable them to carry this out. This was all part of the leadership event. Additionally, this is already embedded as part of established project boards and will be picked up in any new projects.</p> <p><u>Internal Audit opinion</u></p>

					<p>The above activity took place and is planned within Neighbourhood Services only.</p> <p>Whilst this immediate action is considered complete. There is a need to ensure that this is undertaken across all directorates.</p>
6.1	<p>For all future projects, to mitigate future instances of poor stakeholder engagement – and in line with robust project methodologies, all stakeholders should be identified at the outset with the most appropriate method of communication identified and used. This should form part of the governance documentation.</p> <p>This should ensure information is shared with appropriate stakeholders in a regular and timely manner.</p> <p>On this project, management should consider whether to carry out a customer survey or PIR with the tenants to gauge their feedback.</p>	Critical	<p>Executive Director, Neighbourhood Services</p> <p>Executive Director, City Futures</p> <p>All SLT members and S151 Officer</p>	31.10.23	<p>Implemented</p> <p>As per 1.1 above.</p>

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

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

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Jill Guess, Service Manager and Lindsey Knight Assistant Director Residential Services December 2023 during a follow up audit.
1.1	<p>As is best practice, overtime should be offered to lower grade staff especially those that work less than 37 hours.</p> <p>There should be clear, demonstrable, authorisation of overtime hours/requests, this will not only provide a solid audit trail for the payments but also prevent issues surrounding recharge amounts when staff work across multiple Homes.</p> <p>Hours worked by members of staff should be checked. By law an employee should not work more than 48hrs a week, in a one month sample a single individual worked 46 and 59hrs over 2 consecutive weeks. Regardless of whether the employee has opted out of the weekly limit there is a duty of care to both staff and the young people at the Home that must be met. Exceeding the legal limit may put this at risk. Hours should be reasonable, and staff should be supported to ensure that they can complete their work within their contracted hours.</p>	Critical	Sue Hatton	<p>13/08/22 Revised Implementation Timescale: January 2024</p>	<p>Action ongoing</p> <p>Overtime is offered to permanent part-time staff first and if they are not covered then will go to agency. If this is not an option, hours will be offered to staff as TOIL first and overtime hours if there is no other option.</p> <p>Management will monitor staffing hours but on occasion due to sickness and annual leave, the hours may go over at times when there is no alternative, but this will be reflected the following week.</p> <p>Internal Audit Comments Through discussion, Internal Audit acknowledge that the Home has an awareness of considering reasonable hours, however this is subject to the demands of the home and availability of agency cover/staff.</p> <p>Internal Audit have identified that there are still many occurrences of high working hours and no process in place to monitor this nor any guidance as to what safe working hours for staff and children is.</p> <p>The basic rota template was provided. It was not documented anywhere what the minimum or established staffing level to match the rota against. However, it is apparent that the base rota does not schedule enough cover for the Home although without an established staffing level it is unclear to what extent. Non-the-less it</p>

					<p>is clear that the need for overtime or agency is intrinsically built in.</p> <p>Internal Audit were provided with actual rotas for 9 weeks. None of these recorded the total hours for each staff member nor a rolling average to help determine whether excessive hours needed to be addressed. Therefore, no such concerns are provided on the weekly summary report to service managers.</p> <p>Internal Audit sampled one week's rota (w/c 7/8/23) and identified five people that had worked more than 48 hours.</p> <p>Internal Audit are concerned that these hours are excessive but have not been provided with any professional service guidance on what working hours are considered safe for the staff and children in this environment. Mitigations that could be used are not in place.</p>
1.2	<p>Rotas should use a 24hr clock, where amendments to the rota are required these should be clear and legible. Any changes to the rota should be signed off by the appropriate manager. These practices should ensure that there is no confusion surrounding who is required preventing the Home from being under or over staffed.</p> <p>If amended hours lead to overtime, the hours classed as overtime should be clearly recorded to ensure that checks on accuracy can be performed regularly.</p> <p>Staff on the rota should be identifiable and again, hours should be clear, not simply referred to as "am" or "pm".</p> <p>All rotas should be signed to evidence that the hours were deemed appropriate by the Home's manager and authorised as so.</p>	High	Sue Hatton	13/10/22	<p>Implemented</p> <p>This requirement has been done and the rota is used as 24h clock since September 2022. The manager has an overview of the hours that have been work by each member of staff.</p> <p><u>Internal Audit Comments</u> Internal Audit reviewed the standard rota and sampled 9 weeks rotas. These were spreadsheet based and so are clear and legible and all use a 24-hour clock. It was clear as to who is on duty and at what time. Sleep-in nights as well as waking nights were clearly marked. Through discussion the process for organising overtime was explained and this was led by the</p>

					<p>Homes Manager with opportunities given fairly to all staff.</p> <p>The Home keeps good records of incidents that occur and have a risk assessment for each child identifying their needs which can include additional staffing support.</p>
1.3	<p>The Home's manager should be involved in the Home's monthly monitoring processes. This includes the verification of payroll person by person. Any variances would need to be reported and investigated and evidence should be retained of this check.</p>	High	Sue Hatton	13/10/22	<p>Implemented</p> <p>The manager and assistant manager are checking the hours on a monthly base, and they authorise them.</p> <p>Any vacancies are reported to higher management and HR and a resource control form is done. This is authorised by directors.</p> <p><u>Internal Audit Comments</u> The Service have provided weekly overview reports as evidence of this recommendation being implemented.</p> <p>Payroll costs are reviewed at monthly meetings between the Home Manager and the Monitoring Officer in Business Support.</p>
1.4	<p>Petty cash should be used appropriately and in line with SCC Financial Administration Procedure Manual on Petty Cash, this means the maximum spend per transaction should be no more than £25 unless authorised by the budget holder, this authorisation must be in writing and retained in records.</p>	High	Sue Hatton	<p>13/10/22</p> <p>Revised Implementation Timescale: April 2024</p>	<p>Action ongoing</p> <p>All receipts are verified before a petty cash claim is done. The tin is topped up only after the receipts are reviewed. All spending is agreed with the manager or group leader on shift.</p> <p><u>Internal Audit Comments</u> Each petty cash voucher was signed by the member of staff receiving the money with one exception. However, there was no “passed by” signature providing authorisation for each transaction. Managers review the total claim</p>

					<p>before topping up the petty cash, but this is <u>after</u> cash has been taken by staff.</p> <p>Description of spend on the vouchers was still limited such as “car parking” with no context as to where or why.</p>
1.5	<p>Procurement card expenditure should be in accordance with SCC’s policies and expenditure must be appropriate. Appropriate authorisation should also be obtained for all procurement card orders and this must be retained.</p> <p>It is also recommended that the spend limits on the cards are lowered to closer to the average spend.</p> <p>When a member of staff is off sick usage of their card should be suspended.</p>	High	Sue Hatton	13/10/22	<p>Implemented</p> <p>The SCC policies and procedures are followed. The managers credit cards are not left in the home to be used by other staff. Credit cards are only used by named Manager and receipts are kept for evidence and the statement is checked by business support each month.</p> <p><u>Internal Audit Comments</u> Internal Audit have identified that the Home now has two procurement cards. These are held by the Manager and Assistant Manager. The limit has not been reduced since the original audit but there is one less card in use.</p>
1.6	<p>Spending on procurement cards should be closely monitored so it can be understood why there have been such sharp increases in comparison with previous years.</p> <p>Though it is understood that certain charges, such as those on Hair and Beauty are discretionary, there should be limits and monitoring in place to ensure spends are not unreasonable. Likewise, as the home is supposed to function in similar ways to a family home spending on takeaways should be reduced significantly.</p> <p>Spend should be adequately categorised so the area of spend can be easily identified and monitored.</p> <p>(See also recommendation 4.2)</p>	High	Sue Hatton	<p>13/10/22</p> <p>Revised Implementation Timescale: February 2024</p>	<p>Action ongoing</p> <p>All spending is discussed in advance and no purchases are made by staff without prior authorisation.</p> <p>Takeaways are purchased once per week, every Friday, and there is a set budget that is allocate for each person.</p> <p><u>Internal Audit Comments</u> Internal Audit have reviewed the homes menu and it is clear that a takeaway is only scheduled once a week and is linked to young people’s attendance at the House meeting.</p>

					<p>Expenditure with the narrative takeaways was analysed for the beginning of the 2023/24 financial year.</p> <p>The expenditure on subscriptions has increased with an additional subscription to Amazon Prime (so two subscriptions) as well as Netflix.</p> <p>There has been a significant reduction in other spend areas that were increasing.</p> <p>Some progress has been made but there is still scope for economies.</p>
1.7	<p>Work should be done to understand why, in the last year, there has been a 33% increase in weekly costs for the Home, per place, and what action is needed to reduce the unit cost to meet the budget in 2022/23.</p> <p>Internal audit would recommend that a zero based costing is prepared to understand what levels of staffing and other costs would be needed to achieve this.</p> <p>An understanding of what the base budget buys, would allow the Home Manager to explain variances in expenditure. An action plan and regular monitoring of this should allow the service to reduce it's actual weekly cost.</p>	High	Sue Hatton	<p>13/10/22</p> <p>Revised Implementation Timescale: February 2024</p>	<p>Action ongoing</p> <p>A review of the menu has been undertaken and changes have been made to reduce spending. Trips to the shop have been limited to twice a day has been put in place.</p> <p>A full review of agency staff has been done and the agency is used only when staff cannot cover the shifts.</p> <p>Recruitment has been undertaken so this will have a positive impact on agency costing.</p> <p><u>Internal Audit Comments</u> Internal Audit have reviewed the total costs of operating the Home in recent years. Since the original audit there has been a further 40% increase in costs.</p> <p>The budget for 23-24 was increased to reflect undelivered savings in reducing agency costs, and a further amount to cover staffing pressures.</p> <p>Internal Audit have not been provided with any evidence that a zero-based budget was</p>

					<p>reviewed, and budget has simply been increased to reflect previous year costs.</p> <p>Despite the increase in budget there is currently a forecast overspend.</p> <p>A zero-based budget would enable more specific understanding of what the budget buys. For example, it would identify a reasonable grocery cost per week, and actual costs and reasons for variances would be easier to identify and explain.</p>
1.8	Forecasts should be signed off by management monthly, and any variances, and movements in forecast should be explained accordingly.	Medium	Sue Hatton	13/1/23	<p>Implemented</p> <p>A monthly meeting takes place with the finance team to review budgets and spending, this should be signed off by management. Spending is questioned and relational requested on staff and agency costs.</p> <p><u>Internal Audit Comments</u> Internal Audit reviewed the financial forecast status for the last 6 months. Three of these had been completed by the Home Manager and one by the Residential Service Manager. The most recent two months had been prepared by the monitoring officer in business support but not signed off by a manager. However, a forecasting meeting between the manager and monitoring officer is scheduled for the upcoming month end.</p>
1.9	VAT receipts should be requested by staff for relevant purchases and the VAT value should be recorded accurately to reduce costs to the home. There is a legal requirement for VAT registered organisations to provide this, for spends under £250 a simple VAT receipt from the till is sufficient.	Medium	Sue Hatton	13/1/23	<p>Implemented</p> <p>A system is in place for all VAT items so that this can be claimed back by business support and recording within the homes finances.</p>

					<p><u>Internal Audit Comments</u> Internal Audit discussed the process with the Monitoring Officer and the process in that team to check for valid receipts and ensure VAT is accounted for. They will chase this up when appropriate e.g., supermarkets when on-line VAT receipts can be obtained.</p> <p>Ongoing diligence in this area is needed particular with staff turnover.</p>
1.10	Use of Confirmation orders should be restricted to only demonstrable emergencies.	Medium	Sue Hatton	13/1/23 Revised Implementation Timescale: April 2024	<p>Action ongoing</p> <p>Business support has set up an amazon account for the home and all the spending are attached to it. This gives a clear and transparent view of the things that are bought for the home.</p> <p><u>Internal Audit Comments</u> Internal Audit randomly sampled a few orders and identified two scenarios where orders were placed after the service had been delivered and invoice.</p> <p>It was noted that for both services this practice reoccurred at an average of £700 per week and £500 per month, respectively.</p> <p>Authorisation and control are reduced where orders are placed after the service has been provided.</p>
1.11	Overtime should always be authorised by the assistant and homes manager and based on rotas. Actual overtime charges should also be verified against rotas.	Medium	Sue Hatton	13/1/23	<p>Implemented</p> <p>Overtime is authorised only by RM and AHM All changes are done in the right time frame. Rotas are stored on G drive and business support has access to check this weekly.</p>

					<p><u>Internal Audit Comments</u></p> <p>The HR system that processes this does have access controls that would require authorisation from an appropriate manager.</p> <p>Internal Audit has also seen rotas and discussed processes for making overtime available to all staff.</p>
1.12	It is recommended that a register is created to log periodic payments to avoid double payments.	Efficiency & Effectiveness	Sue Hatton	13/7/23	<p>Implemented</p> <p>A register has been created and gives a clear overview of spending and this was reviewed by business support weekly.</p> <p><u>Internal Audit Comments</u></p> <p>Internal Audit have also discussed this with the Monitoring Officer and been advised that utilities at the Home are provided by the Council's contracted provider and so are made using a Consolidated Payment Arrangement. This provides the necessary safeguards.</p> <p>The Monitoring Officer has advised that a system will be put in place for rentals.</p>
1.13	Goods received should be carefully checked and recorded to ensure that payments are not made for goods which do not arrive. Transactions should be monitored monthly to ensure accuracy.	Efficiency & Effectiveness	Sue Hatton	13/7/23	<p>Implemented</p> <p>Staff receiving deliveries know that they must check the goods against receipts and the receipts are then stored for monitoring purposes.</p> <p><u>Internal Audit Comments</u></p> <p>Internal Audit have reviewed a sample and could see that goods received had been entered in a timely manner.</p>
2.1	Agency staff timesheets should be verified against rotas and authorised by the Home's manager or another appropriate member of staff.	Medium	Sue Hatton	13/1/23	<p>Implemented</p>

					<p>This is done every Monday by business support after management have authorised the previous week's rota.</p> <p><u>Internal Audit Comments</u> Internal Audit understand that business support goes into the Home and can review rotas before approving agency timesheets.</p>
2.2	It is imperative that all staff are subject to the appropriate checks and that the relevant information is saved on file.	Medium	Sue Hatton	13/1/23	<p>Implemented</p> <p>The house follows the SCC policies and procedures, and safer recruitment for all staff and files are stored with HR that can be accessed on request. For agencies, a file is created in the house. Management is using safe recruitment policies.</p>
2.3	The Home's manager should carry out monthly checks to ensure that fluctuations in charges are valid and any unexplained variations are investigated and acted upon.	Medium	Sue Hatton	13/1/23	<p>Implemented</p> <p>A financial audit for young people's files and petty cash is to be completed on a monthly basis.</p> <p><u>Internal Audit Comments</u> This recommendation overlaps with 1.3 above and a monthly review of staffing is conducted between the Homes Manager and the Monitoring Officer.</p>
3.1	It is vital that a risk register and risk management plan is produced which highlights all relevant risks. This should identify, measure and mitigate each risk, and also include information about who the risk is assigned to and how it will be monitored. This register should be reviewed and updated by management regularly and as new risks arise.	High	Sue Hatton	<p>13/10/22</p> <p>Revised Implementation Timescale: April 2024</p>	<p>Action ongoing</p> <p>If a risk is identified a risk assessment and risk register will be put in place per identified risk by the homes management team. Monthly reviews will be complete with management oversight. This will mitigate or reduce risk.</p>

					<p><u>Internal Audit Comments</u></p> <p>Internal Audit have reviewed risk assessments that are completed for each child. The risk assessments are robust, detailed and regularly reviewed.</p> <p>Internal Audit have also reviewed a Health, Safety and Wellbeing Risk Assessment for the Home which captures all the related risks and has an extensive list of controls which are checked and reviewed at least annually.</p> <p>The Home provided evidence that operationally risks are managed robustly with detailed controls. These would constitute excellent mitigations for many risks.</p> <p>However, there is not a documented risk register or plan for the Home (or all SCC Children's Homes) which reflects all risks and records the existing mitigations that address them.</p>
4.1	<p>The Home should have a documented and comprehensive local Finance Policy that is regularly reviewed and updated appropriately. This should include details on who has financial responsibilities at the home and the appropriate delegates.</p> <p>This Policy should also include detail on the process of all finance tasks which take place at the home including authorising expenditure, reconciling petty cash and monthly forecasting.</p>	High	Sue Hatton	<p>13/10/22</p> <p>Revised Implementation Timescale: February 2024</p>	<p>Action ongoing</p> <p>The policies and procedures are on HRpoint and are easy to access. An individual policy covering responsibilities and appropriate delegations will be put in place by February 2024 in conjunction with a zero-based review of the budget.</p> <p><u>Internal Audit Comments</u> Internal Audit have seen staff meeting minutes that evidenced discussion of the Council's policies.</p>

4.2	Policies should be in place across all Homes to offer guidance on what is reasonable expenditure, for example guidelines on monthly beauty treatment spends.	Medium	Sue Hatton	13/1/23 Revised Implementation Timescale: February 2024	<p>Action ongoing</p> <p>This has been discussed at the homes managers meeting on the 06/07/23.</p> <p>These policies will be put in place by February 2024 in conjunction with a zero-based review of the budget.</p> <p><u>Internal Audit Comments</u> The position has not changed since the original audit, and no further information has been provided to Internal Audit.</p>
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5. Heritage Park Community School (Children Services) (issued to Audit and Standards Committee 8.9.22)

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

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Mark Fairbrother, Principal November 2023
1.6	<p>The school should ensure that a regular stock check is taken. This would then allow for the school to hold a regular and up to date document of what the school has for insurance purposes, for the continued function of the school, and to ear mark what might need to be improved.</p> <p>Secondly, it is important that this is reported on and confirmed by the governing body at a meeting</p>	Medium	Mark Fairbrother – School Principal	December 2022 Revised Implementation Timescale: May 2024	<p>Action ongoing</p> <p>The school is now without a School Business Manager (SBM) to update the asset management register. The asset management company has failed to update the school following a request for the cost of updating the system.</p>

	annually. Usually before the start of a new school term. To ensure that they are aware of the position of the school with regard to equipment and what assets the school holds.				<p>The school has bought into an asset register service and this will be implemented in the May Half term (2024).</p> <p>Once set up the reports will go to the IEB (Executive Board) to be checked annually.</p>
2.1	It is recommended the school develop a detailed deficit reduction plan which is presented to and challenged by the governing body on a regular basis.	Medium	<p>Kevin Corke - Chair of Interim Executive Board</p> <p>Mark Fairbrother – School Principal</p>	<p>Timescale TBC dependent on Ofsted results.</p> <p>Revised Implementation Timescale: Dec 2023</p>	<p>Action ongoing</p> <p>The SBM post wasn't supporting the school's needs and the grade was not appropriate. This has been removed from the staffing structure. The school now has a staffing structure in place which we are starting to move towards as vacancies arise. Service contracts are being reviewed for best value for money. Additional finance support is being provided by TEAM Education Trust as part of the Associate Contract. Discussions are ongoing with the LA on individual pupils whom additional funding is required. The school is talking to the LA about how this can be supported. The deficit reduction plan is going to the IEB Dec 2023.</p>
2.3	It is recommended that the school's spending plan is approved by the governing body on at least an annual basis.	Medium	<p>Kevin Corke - Chair of Interim Executive Board</p> <p>Mark Fairbrother – School Principal</p>	<p>March/April 2023</p> <p>Revised Implementation Timescale: December 2023</p>	<p>Action ongoing</p> <p>The school's spending plan is being prepared by the Finance Manager. The spending plan will be submitted to the IEB in December.</p>
2.8	It is recommended that once a budget setting methodology is agreed this is formally documented so it can be followed in subsequent years. This will also enable adjustments to budget setting methods to be compared formally and presented to governors for approval.	Efficiency/ Effectiveness	<p>Mark Fairbrother – School Principal</p>	<p>Ongoing Basis</p>	<p>Implemented</p> <p>A budget setting methodology has been created and this will be presented regularly to the IEB and formally documented.</p>

					Additional finance support is being provided by TEAM Education Trust as part of the Associate Contract.
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6. Holgate Meadows Community School (Children Services) (issued to Audit and Standards Committee 8.9.22)

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

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Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Sarah Storer – School Principal January 2024
2.8	It is recommended that the school begin developing a robust deficit reduction plan which should be agreed with the governing body.	High	Claire Bailey, School Principal	10/02/23	Implemented Holgate have implemented the following recommendations from the School Resource Management Advisors (SRMA): <ul style="list-style-type: none"> Reduction of 13 support staff Reduction of 2 teaching staff Reduction in 1 senior leader
2.10	It is recommended the school ensures different budget setting methodologies are assessed and the one which allows the school to best meet the needs of the pupils and the strategic vision of the governors is selected for future budget setting exercises. Once agreed, the principles for setting and updating the budget should be recorded and reviewed on an	Medium	Claire Bailey, School Principal	10/02/23	Implemented The Business Manager has left Holgate following a period of absence. SAAF’s contract has also ended. Nexus (Multi Agency Academy Trust) have seconded a finance officer to support Holgate prior to academic conversion.

	appropriate basis to ensure the budget setting processes are always appropriate.				There has been a zero-based budget review which went to the Governing Body in December 2023 The recommendations from the SRMA are being implemented.
2.11	It is recommended that once agreed, the deficit reduction plan should be reported to and discussed by the governors on a regular basis to ensure it remains focused on achieving a balanced financial position in coherence with the strategic goals set by the governing body.	Medium	Claire Bailey, School Principal	10/02/23	Implemented A deficit recovery plan was put forward and agreed by the IEB on the 5 th May 2023. There has been a zero-based budget review which went to the Governing Body in December 2023 for approval
2.12	In future the spending plan must be reviewed, discussed, and confirmed by the full governing body in a full meeting to ensure accountability and that all members are aware of the financial position and approach going forward.	High	Kevin Corke, Chair of Governors Claire Bailey, School Principal Gill Matthews, Business Manager	10/02/23	Implemented A deficit recovery plan was put forward and agreed by the IEB on the 5 th May 2023. There has been a zero-based budget review which went to the Governing Body in December 2023 for approval.
5.3	While the school does have an excellent set of policies for COVID, snow days and other such disruptions, unifying them into one policy document to allow for other reasons behind the school having to close would help the policy become all-encompassing. And would also help create a standardised plan for staff to follow in the event of a critical incident. Looking at the policies already in place, it is all that would need to be actioned is a combining of the policies related to snow and to COVID and adding more generalised plans of action for staff to follow.	Medium	Claire Bailey, School Principal	10/02/23 Revised Implementation Timescale: April 2024	Action ongoing This work is still to be actioned by the IEB. They have actioned a closure owing to the ongoing fire safety implementation plan.
5.4	Upon the creation of a single critical incident plan the governing body must review this at least once a year to ensure it is as up to date with the current circumstances at the school as possible.	Medium	Claire Bailey, School Principal	10/02/23 Revised Implementation Timescale: April 2024	Action ongoing Nexus (Multi Agency Academy Trust) action plan to be adopted on academisation.

	This document should then be circulated amongst the staff to ensure they are also aware of procedure in the event of a critical incident.				
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7. Freedom of Information /Subject Access Requests Recovery Plans (Strategic Support Services) (issued to Audit and Standards Committee 8.12.22)

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

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Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Sarah Green – Senior Information Management Officer January 2024
2.2	<p>Management should now review the outstanding open internal reviews, identifying how long the cases have been open and the progress that been made on these.</p> <p>If necessary, an action plan should be prepared detailing how the internal reviews will be undertaken as soon as possible, prior to the new process being implemented in June 2022.</p> <p>The updated performance reports as detailed above should include information on internal reviews and the numbers breaching the 20 day rule. Explanations for delays in all SAR processes should be included as part of all performance reports and should also detail the potential areas where improvements can be made going forward.</p>	High	Sarah Green	<p>1/08/22</p> <p>Revised Implementation Timescale: Summer 2024</p>	<p>Action ongoing</p> <p>58 Information Requests (IRs) have been closed so far in 23/24. There remains 23 IRs, including those within time, to respond to.</p> <p>Performance reporting is currently not available. A case management system which will be able to provide detailed analysis is currently being considered as part of the Operating Model review.</p> <p>Also, the council continues to work on the recommendations provided, following the ICO FOI Audit.</p>

3.2	<p>Once the current backlog of SAR is addressed, the workloads for staff working on redacting sensitive information should be reviewed in consultation with the individuals themselves. Wherever possible, staff should be given the opportunity to have some opportunity for diversity within their workloads if they feel that they would benefit from this. This should be fed into the PDR process.</p> <p>It is also important that staff moral and mental health issues such as stress are covered in regular one to ones.</p>	Medium	Sarah Green/Abbie Ezzard-Wilde	<p>Ongoing – Contracts to support the clearing of the backlog should be in place by March 2023</p> <p>Revised Implementation Timescale: Sept 2024</p>	<p>Action ongoing</p> <p>The backlog for all SARs apart from Children’s has been cleared. All late SARs are from 2023 onwards. There remains 49 overdue SARs.</p>
4.1	<p>It is recommended that Corporate communications (or communications targeted at specific Portfolios/Service areas), are now undertaken. These communications should detail where the Council is now in terms of SAR and the support that Services can provide in helping to reduce the backlog; for example, responding to requests for information as soon as possible, making sure that all information is sent and that any documents /information sent is not duplicated etc. There should be a clear message sent out that it is a legal requirement to respond to a SAR within the legal timescales set down and that there is a significant backlog issue. Service support through the process will have an impact on the overall position and potential action from the ICO.</p>	High	Sarah Green/ David Hollis	<p>End – December 2022</p> <p>Revised Implementation Timescale: Sept 2024</p>	<p>Action ongoing</p> <p>FOIs – Significant work has taken place following the ICO audit, including a 10-day internal deadline and revised contacts list. A case management system is being considered that will track information requests and provide detail on blockers. Training has been updated and expanded so that staff are aware of their responsibilities.</p> <p>SARs – Training has been updated and expanded so that staff are aware of their responsibilities and know how to recognise a SAR. The backlog remains in a specific service area where the information requests are complex and large. It is recognised that technology to support with collating and converting files will improve response times as days completing this task would be significantly reduced.</p>
4.2	<p>As noted, work is already ongoing with Services to support them in providing levels of customer service that would reduce overall pressure on the SAR process. Work in this area and detailed on the</p>	High	Sarah Green	<p>Ongoing this will improve over time.– Significantly</p>	<p>Implemented</p> <p>This is actioned and ongoing, with services reviewing how they provide information as</p>

	recovery plan should be monitored going forward to ensure that it is in place as quickly as possible.			implemented by July 2023	business as usual (BAU). Support is being provided by the team to support services and this will continue.
5.1	Risks in this area should now remain under review. If appropriate, a separate risk should be raised for SAR/the recovery plan so that the issue is visible and escalated and the appropriate action can be taken.	High	Sarah Green	Sept 2023	Implemented Risk has been amended (risk 352) due to current inability to report on SARs status and analyse key data. Work is progressing at pace to correct the issues in the system so that reporting can resume in January 2024.

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

As at June 2022
Internal Audit: This report was issued to management on the 17.12.21. This report will be followed up and included in the next tracker.
As at December 2022
Internal Audit: An update on progress with the recommendations is included below.
As at June 2023
Internal Audit: An update on progress with the recommendations is included below.
As at February 2024
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Jon Rayner ICT Service Delivery Manager December 2023
1.1	An asset disposal champion should be nominated (who has a suitable level of authority). A section should be added to the Council's IT Security Policy or a separate policy document produced that addresses the process of IT asset disposal and personal data deletion. It should clearly state what will happen with devices that are no longer needed - will they be available for re-use or will they be recycled or destroyed? It should detail the whole	High	Mike Weston/Andy Pearson	April 2022	Implemented Asset Disposal process now defined and process included in Security Policy.

	process and describe how the assets will be removed from the organisation and who will be involved in the process.				
2.1	<p>It is important that a member of staff is assigned the responsibility of managing the asset disposal process and a realistic timescale should be set for this to be achieved.</p> <p>Once staffing is in place, the process to be followed with the key controls required should be mapped out and documented (once a process has been designed by the Service, Internal Audit can support by reviewing the proposed process and suggesting improvements etc). The expectations of the contractor in this process should also be discussed and agreed with the company.</p> <p>A review of the stock holding facilities should also take place to ensure that the storage is secure and all assets are protected until collection takes place.</p> <p>All storage media should be fully traceable through the system.</p>	High	Mike Weston/Andy Pearson	April 2022	<p>Implemented</p> <p>Asset Disposal process now defined and process included in Security Policy.</p>
2.2	Management to seek assurance that the processes as they understand them in relation to what happens to the Council's assets when they are collected by the contractor, are in place. A site visit should be undertaken where deemed appropriate.	High	Andy Pearson	April 2022	<p>Implemented</p> <p>Process in place and understood.</p>

9. Creditors Audit Review of Non-Standards Payments (Strategic Support Services) (issued to Audit and Standards Committee 10.2.22)

As at June 2022
Internal Audit: This report was issued to management on the 27.1.22 with the latest agreed implementation date of 30.9.22. This report will be followed up and included in the next tracker.
As at December 2022
Internal Audit: An update on progress with the recommendations is included below.

As at June 2023
Internal Audit: An update on progress with the recommendations is included below.
As at February 2024
Internal Audit: An update on progress with the recommendations is included below.

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Stephen Bottomley – Senior Finance Manager and Glen Swaby Interim Head of Procurement January 2024
2.1	Each Non-Standard Payment Type should have a current Approval Form completed and agreed to bring records up to date. These should be regularly reviewed and be a requirement of the NSP Policy.	High	Jane Wilby Chair of Financial Design Assurance Group	September 2022 Prioritising recurring larger value payment types	Implemented Renewal of approval forms concluded and all forms now received and approved. Approval form process included in the NSP Policy.
2.8	Internal Audit recommend that an amended or revised Qtier report is considered for development that would remove or significantly reduce the manual process and risk of errors.	Efficiency/ Effectiveness	Sian Holmes/ Stephen Bottomley	June 2022	Implemented Full review of our statutory requirements under the transparency concluded and all of the requested changes to the Qtier transparency report have been made to make it easier to identify counterparty for NSPs. The potential for Qtier to automatically redact has been explored previously, but due to the way we use Integra, there isn't a flag or other way for us to correctly identify individuals and do the redaction programmatically.

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

As at July 2019
Internal Audit: This report was issued to management on the 18.3.19 with the latest agreed implementation date of 1.4.20. The recommendations will be implemented post the current contract and hence the longer than usual implementation timescale. Internal Audit will maintain a watching brief of this area.
As at Sept 2020
Internal Audit: An update on progress with the recommendations is included below.
As at April 2021
Internal Audit: An update on progress with the recommendations is included below.
As at December 2021
Internal Audit: An update on progress with the recommendations is included below.
As at June 2022
Internal Audit: An update on progress with the recommendations is included below.
As at December 2022
Internal Audit: An update on progress with the recommendations is included below.
As at June 2023
Internal Audit: An update on progress with the recommendations is included below.
As at February 2024
Internal Audit: An update on progress with the recommendations is included below.

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Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Jon Rayner – ICT Service Delivery Manager December 2023
2.2	Roles and responsibilities for software licensing management to be clearly defined and documented. This links to the recommendation on the Council having in place a clear statement of policy on Software Licensing. Management to seek the relevant assurance that staff/suppliers employed to manage the Council's	High	Gary Sweet, ICT Client Service Delivery Officer Mike Weston, Assistant	01.04.20	Implemented Business Process now in place and Software being managed through lifecycle and reported in CMDB.

<p>software licensing requirements have the necessary skills and expertise to undertake the work. Management to seek assurance that periodic reviews will be undertaken to ensure compliance with the terms and conditions of licences. Management to seek assurance that staff/suppliers are skilled in delivering efficiencies within the licensing processes and to clarify and document how this will work in practice.</p>		<p>Director - ICT Service Delivery</p>		
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11. Hardware Asset Management (Strategic Support Services) (issued to Audit and Standards Committee 1.5.19)

<p>As at July 2019 This report was issued to management on the 18.3.19 with the latest agreed implementation date of 1.4.20. The recommendations will be implemented post the current contract and hence the longer than usual the longer than usual implementation timescale. Internal Audit will maintain a watching brief of this area.</p>
<p>As at Sept 2020 Internal Audit: An update on progress with the recommendations is included below.</p>
<p>As at April 2021 Internal Audit: An update on progress with the recommendations is included below.</p>
<p>As at December 2021 Internal Audit: An update on progress with the recommendations is included below.</p>
<p>As at June 2022 Internal Audit: An update on progress with the recommendations is included below.</p>
<p>As at December 2022 Internal Audit: An update on progress with the recommendations is included below.</p>
<p>As at June 2023 Internal Audit: An update on progress with the recommendations is included below.</p>
<p>As at February 2024 Internal Audit: An update on progress with the recommendations is included below.</p>

Ref	Recommendation	Priority	Original Responsible Officer	Original Implementation Date	Updated position provided by Jon Rayner – ICT Service Delivery Manager December 2023
2.4	<p>Assurance to be sought on how the new CMDB operated by the Council's supplier SCC, will be integrated with requisition, change, discovery and audit processes. Once this has been fully agreed between all parties, the processes should be fully defined and documented with all roles and responsibilities clearly specified.</p> <p>Any process should report on users with more than one laptop/asset. Review of these users will ensure that the issue of assets not being disposed of correctly is addressed. A comprehensive starters and leavers process will also aid the process.</p>	High	<p>Gary Sweet, ICT Client Service Delivery Officer</p> <p>Mike Weston, Assistant Director - ICT Service Delivery</p>	01.04.20	<p>Implemented</p> <p>Business Processes in place for all devices and dashboards are provided.</p>

RATING KEY

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