
**Manchester City Council
Report for Information**

Report to: Audit Committee - 31 July 2018

Subject: Outstanding Audit Recommendations

Report of: City Treasurer and Head of Audit and Risk Management

Summary

This report summarises the current implementation position and arrangements for monitoring and reporting internal and external audit recommendations.

Recommendations

Audit Committee are asked to note the current process and position in respect of high priority Internal Audit recommendations and proposal for Directors to attend the September Audit Committee to report on outstanding recommendations.

Audit Committee are asked to consider the level of assurance and information provided in respect of ICT disaster recovery and whether the Chief Information Officer be invited to report to the September Committee meeting on progress in addressing disaster recovery risks.

Wards Affected: All

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Background documents (available for public inspection):

Documents used in the development of the assurance report include:
Internal Audit Assurance report 2017/18 (March 2018)
Internal Audit Outturn Report 2017/18 (June 2018)
Outstanding Audit Recommendations Reports to Audit Committee March 2018

1 Introduction

- 1.1 Audit Committee are provided with regular reports on actions taken to address outstanding high priority recommendations made by both Internal and External audit. Audit Committee have agreed to focus on agreed actions which had not been implemented within nine months of the due date. Where this is the case the relevant Strategic Director and Executive Member are to attend Audit Committee to explain the reasons for delay and to confirm proposed actions.
- 1.2 Details of progress on all individual outstanding recommendations are provided to Strategic Management, Executive Members and Audit Committee to enable oversight of progress to address exposure to risk. High priority represents those recommendations classified by Internal Audit as significant, major and critical and deadlines are those agreed with the business at the time of the audit. This report provides these details.
- 1.3 The report focuses solely on Internal Audit recommendations as there are currently no External Audit recommendations outstanding.

2 Process

- 2.1 Internal Audit follows up management actions agreed in response to high priority recommendations made in both internal audit and external audit reports. Management are asked to provide updates as actions are progressed and when completed and Internal Audit follows up formally at least quarterly to provide independent assurance that progress is being made. Management are required to provide evidence to support and confirm implementation to enable an assessment of sufficiency of actions taken. Internal Audit consider this evidence and may re-test systems and controls on a risk basis to provide assurance that agreed improvement actions have been implemented and are operating effectively.
- 2.2 Progress made in the implementation of agreed actions from audit reports is reported quarterly to Directorate Management Teams (DMTs), Senior Management Team (SMT) and Audit Committee. For any high priority recommendations over six months old Executive Members are notified for information. At nine months overdue, Strategic Directors are required to attend Audit Committee with the relevant Executive Member to explain the position and any actions being proposed to address or accept the reported risks.
- 2.3 If recommendations are not implemented within 12 months of their due date and subject to any additional requirements or actions agreed by Audit Committee, Internal Audit refer the risks back to Strategic Directors to consider as part of their own assurance risk assessment.
- 2.4 Strategic Director assurance over the implementation of recommendations is also obtained as part of annual governance statement questionnaires completed by all Heads of Service, the results of which are summarised in the Council's Annual Governance Statement.

3 Current Implementation Position

- 3.1 The position in terms of high priority internal audit recommendations is summarised below and provided in more detail in the appendices attached to this report.

Implemented Recommendations (Appendix 1)

- 3.2 Since the last update in March 2018 Internal Audit has confirmed that there have been 10 high priority recommendations implemented in seven audits.

- HR Resourcing ATS System (2)
- Legal Services Financial System (2)
- Academy Business Application (2)
- ICT Internet and Email Filtering (1)
- ICT Programme and project Management (1)
- Capital Budget Monitoring (1)
- Multi Agency Safeguarding Hub (MASH) (1)

Outstanding Recommendations

- 3.3 In total 26 recommendations in 13 audit reports are currently overdue past the agreed implementation dates as follows:

- 9 recommendations have been outstanding over nine months
- recommendation is six to nine months overdue
- 16 recommendations are between one and six months overdue

- 3.4 Three recommendations outstanding for up to six months relate to ICT Disaster Recovery and related to different elements of developing a disaster recovery plan, based on the Sharp Data Centre. The new Data Centre Strategy Programme is focused on delivering a replacement data centre function for completion mid-2019 to provide constant access to all locally hosted data and applications. An update on disaster recovery was included in a report of the Chief Information Officer (“CIO”) to Resources and Governance Scrutiny Committee on 19 July. On the basis of the plan and timescales set out in that report, ICT do not consider it to be cost effective to develop and test a full disaster recovery plan based on current arrangements and are prepared to accept the risks associated with this decision in advance of the proposed go-live of new arrangements. In line with Audit Committee expectations on recommendation monitoring, Members are asked to consider whether the information provided to Scrutiny Committee is sufficient or whether a full update on Disaster Recovery is required to be presented to the September Audit Committee.

- 3.5 Internal Audit has provided updates on the status of all recommendations where appropriate in the latest DMT assurance reports or in correspondence and continue to liaise with management to establish progress and evidence of implementation.

Overdue More than Nine Months (Appendix 2)

- 3.6 There are three audits where nine recommendations have reached nine months or more overdue:
- North West Foster Care Framework Contract Monitoring Review (2)
 - Multi Agency Safeguarding Hub (MASH) (4)
 - Events Management (3)
- 3.7 Subject to final audit follow up in August, the Director of Children's Services will attend Audit Committee in September to provide an update on action to address outstanding recommendations on the MASH and the Foster Care Framework Contract Monitoring Review. The Director of Growth and Neighbourhoods will attend Audit Committee in September if there is no progress on implementation of Events recommendations.

Overdue for 6 – 9 months (Appendix 3)

- 3.8 Internal Audit has notified senior managers and Executive Members on the following audit where recommendations have reached six months overdue and there has now been a decision to refer the risk back to the business. As noted above this is because a new strategy for Disaster Recovery is being developed that is intended to negate the requirement for a disaster recovery solution.
- ICT Disaster Recovery (1) Referred back to the business

Overdue less than 6 months (Appendix 4)

- 3.9 16 recommendations have been overdue for between one and six months in ten audit reports. Some of these reports also include additional recommendations which have not yet fallen due or include moderate risk recommendations and all have agreed action plans. These continue to be a focus of Internal Audit monitoring and some have only recently become overdue. The recommendations are all shown in appendix four and relate to the following reports:
- Homecare Service, Contract Management (2)
 - Social Transport, Contract Management (1)
 - Contract Creation and Formalisation (1)
 - Expenses Compliance Audit (1)
 - Data Analysis – Mobile Devices Billing and Usage (2)
 - SAP Expenditure Approval (1)
 - Income and Debt Management Investment Estate (1)
 - Liquid Logic Data Migration (4)
 - Information Governance in Schools Thematic Audit (1)
 - Disaster Recovery (2) Referred back to the business

4 Recommendations

- 4.1 Audit Committee are asked to note the current process and position in respect of high priority Internal Audit recommendations and proposal for Directors to

attend the September Audit Committee to report on outstanding recommendations.

- 4.2 Audit Committee are asked to consider the level of assurance and information provided in respect of ICT disaster recovery and whether the Chief Information Officer be invited to report to the September Committee meeting on progress in addressing disaster recovery risks.

Appendix 1 – Implemented Recommendations

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
HR Resourcing – ATS System 3 July 2017	1 Sept 2017	The HROD Operations Manager should as planned investigate if approver one and approver two can be individually identified on ATS to ensure a full clear audit trail of the approval process.	Work is currently on going with Engage (system provider) to explore options for identifying Approver 1&2. It has been suggested that details from the request to recruit process are included in the standard reporting within the system which will allow SSC/Audit to produce future reports which identify the Approver for each request.	This change has now been implemented, it is now possible to identify who the approvers 1 and 2 are and ATS includes the option to be able to report on this information. Internal Audit Opinion: Implemented	No further action required.
HR Resourcing – ATS System 3 July 2017	1 Sept 2017	The HROD Operations Manager should turn on the functionality for hiding candidates' names and personal details until after they have been shortlisted.	Historic recruitment arrangements enabled Managers to have sight of candidates full names. During implementation it was agreed to utilise functionality to 'hide' the names of applicants, however there was significant feedback from Managers about not seeing this information. In keeping with existing practices the names were then presented for Managers to view prior to shortlisting, however based on the recommendations within this report SSC will remove the	Candidate names are now hidden and cannot be seen until a candidate is shortlisted. Internal Audit Opinion: Implemented	No further action required.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			<p>names from Managers view until shortlisting has taken place and Managers will only be provided with a candidate number. The Ops Managers is also exploring functionality within ATS to enable Managers to search on candidate number to assist Managers with shortlisting, particularly where there are applications in excess of 100. Ops Managers will monitoring the feedback from Managers once this action is taken and will discuss with Audit in the future if required.</p>		
<p>Legal Services Income and Expenditure</p> <p>17 October 2017</p>	<p>31 October 2017</p>	<p>The Finance Manager should ensure that copies of relevant financial supporting records such as instruction for payments and/or AR invoices are attached to SAP (where these are not sensitive) or an alternative record provided for SAP to confirm the purpose of the income. In our view using Reason to raise and issue invoices with the instruction letters from fee earners would enable all</p>	<p>Agreed in principle, however the vast majority of legal services invoices are subject to client confidentiality, and may contain sensitive personal data, which could be accessed by other staff within the council outside legal services who are not lawfully entitled to access this information. Finance Manager to consider whether there are categories of information that could be uploaded to SAP without breaching client</p>	<p>Internal Audit reviewed a sample of payments within SAP to confirm that case reference numbers were being included, supporting an efficient reconciliation between the SAP invoice and the documentation held by Legal Services.</p> <p>Internal Audit Opinion: Implemented</p>	<p>No further action required.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		these actions to be undertaken at the same time.	confidentiality, or data protection legislation. The outcome of this review will be confirmed in writing.		
<p>Legal Services Income and Expenditure</p> <p>17 October 2017</p>	<p>31 October 2017</p>	<p>The Finance Manager should issue guidance to staff within Legal Services reminding them of the correct processes to follow for making purchases. This should include the need to:</p> <ul style="list-style-type: none"> • Raise purchase orders prior to making the purchase with the supplier. • Ensure that FV60 documentation is appropriately authorised to provide an audit trail of who has raised and approved the order. • Ensure that where expenditure is to be recharged across a number of cost centres on SAP a line is created for each cost centre to ensure that the expenditure has been appropriately authorised by the cost centre manager. 	<p>Agreed in part. It is not always possible to raise POs as there are a number of scenarios where the exact cost of a service is not known at the time the individual providing the service is engaged, for example barristers attending Court. The additional signatures on the FV60 form were introduced in part of legal services as a result of specific issues in that part of the service many years ago. It is an enhancement to the corporate standard, which does not currently require signatures on FV60s. Unless and until the corporate standard is amended, it is not therefore accepted that the whole of legal services should comply with this enhanced standard. It is accepted that expenditure across a number of cost centres should have a separate line on SAP. Finance manager to</p>	<p>The Head of Business Support and Development confirmed that the Finance Manager had advised all team members of corporate requirements in this area.</p> <p>Internal Audit Opinion: Implemented</p>	<p>No further action required.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			remind the team in respect of multiple cost centres and multiple lines on SAP.		
Academy Business Application 3 August 2017	31 Dec 2017	The ICT Team Lead – Application Support should develop a process to ensure that access rights are promptly disabled for all leavers and movers on the Academy Unix operating system.	We consider the risk to be lower than that indicated in the matters arising. Our investigation indicated that officers were removed from the relevant Active Directory group. While some residual risk remained, this was very minor in nature and any changes made would have been automatically flagged to a user for investigation. We have recently implemented a new software solution which supports the ICT mover and leaver processes. We consider that the associated revised working practices should address the risk of access not being removed and will monitor the effectiveness of this.	Reviewed copies of the updated mover and leaver processes, plus a list of users confirming that access had been removed for those identified as leavers/movers in our review. Internal Audit Opinion: Implemented	No further action required.
Academy Business Application 3 August 2017	1 Dec 2017	The Corporate Assessments Manager, with support from the ICT Team Lead – Application Support, should assess the feasibility of implementing security auditing against all sensitive	Corporate Assessments Manager to meet with ICT colleagues to assess the feasibility of implementing security auditing against all sensitive data tables on the Ingres production database.	A work plan has been produced detailing agreement in principle to carry out further work with a view to implementing the business requirements in this area.	No further action required.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		data tables on the Ingres production database.		Internal Audit Opinion: Implemented	
ICT Internet & Email Filtering 27 July 2017	31 Jan 2018	Review of the operational processes including the whitelisting of sites, user exception approvals and action on quarantine items did not indicate any significant omissions. However, the processes were not documented. The management of this process was expected to form part of the role of the contracted out security team.	The Head of Service Operations should document the service requirements for the outsourced service provider and develop guidance for tasks that the Council will retain internal control over. Where systems administrator access is required to undertake the outsourced services, the Head of Service Operations should approve those to be given this level of access.	Outsourcing tender documentation gives clear information on what is required of the service provider and what will be retained in house. Internal Audit Opinion: Implemented	No further action required.
ICT Programme and Project Management 30 June 2017	31 Dec 2017	The Head of PMO & Governance should continue to improve the existing arrangements for formally assessing the delivery of ICT benefits derived from individual projects. This will enable ICT to further contribute to the SROs' assessment of the benefits realisation of projects.	As part of the ITSM project, for which delivery of Phase 1 is imminent, we will actively look to enhance and formalise our approach to tracking of benefits. Following this, we will decide whether the approach should be rolled out more widely across the portfolio.	ServiceNow system developed to include benefits logging, quantification and tracking as part of the suite of expected project management documentation. Internal Audit Opinion: Implemented	No further action required.
Capital Budget Monitoring	31 Dec 2017	The Finance Lead - Capital & Treasury Management should update the procedures in place for monitoring the	Procedures for each monitoring area will be completed by September, including main contacts in the service,	Procedures now developed including all relevant information.	No further action required.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		capital budget so they are reflective of current operational practices. The procedures should include a timetable of key milestones in an individual monitoring period.	resources / reports used, key risk areas, and funding issues. Working practices will be reviewed until December 2017 to determine if processes can be improved, this may lead to further amendments.	Internal Audit Opinion: Implemented	
Multi Agency Safeguarding Hub – Referrals and Enquiries: Compliance Audit 19 September 2017	30 Sept 2017	The Head of Customer Services and Strategic Head of Early Help should revise the SLA to more clearly define which types of referrals must meet the 4 hour timescale, and the expected timescales for other types of referrals. If this is to be based on Level of Need, then this must always be clearly recorded in MiCare for each contact and a mechanism and responsibility for doing so must be introduced. New performance measures based on the revised SLA should be created and routinely monitored. For the remaining contacts which are subject to the 4	The percentage of Children's contacts processed by the Children & Families contact centre service within 4 hours for the months of May, June and July 17 were as follows: May 17 – 75.9% June 17 –73.7 % July 17 – 82% A business case will be produced for the consideration of the City Treasurer and Director of Children's Services for additional Contact Manchester resources to achieve the 4 hour timescale set out within the current SLA between Children's Services and Contact Manchester. The types of children's contacts which should be processed within 4 hours will be clearly defined and agreed, this will be	SLA has been updated in line with the recommendation. The Business Case for additional staff resources was approved, and a further six Customer Service Officers have been recruited. Internal Audit Opinion: Implemented	No further action required.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>hour target, the Head of Customer Services should give consideration to options for improving the timeliness of Contact Centre processing.</p>	<p>reflected within an updated SLA between Children Services and Contact Manchester. The types of children's contacts which should be classed as 'routine' will be clearly defined and agreed, response times for these contacts will be agreed and this will be reflected within an updated SLA between Children Services and Contact Manchester.</p>		

Appendix 2 – Recommendations Over 9 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>North West Foster Care Framework – Contract Monitoring Review 25 January 2017</p>	<p>30 March 2017</p>	<p>Management must validate the accuracy of all existing placement charges to identify the extent of discrepancies and potential over/under charging. Identified overpayments should be taken up with the Provider to recover overpaid amounts and ensure the correct chargeable rate is applied.</p>	<p>Review has already commenced in the application of discounts and savings proposals. 700 lines of enquiry 500 already completed. To agree robust process with finance</p>	<p>The latest review spreadsheet provided identifies 197 cases where the service was unable to confirm that the correct rates were being implemented. Following a meeting between the Strategic Director and the Head of Audit and Risk Management, the Deputy Director of Children’s Services has the 197 cases and confirmed that they are now accurate. Management are to confirm any value of under/overpayments as part of this and once validated as complete this will be confirmed as implemented.</p> <p>We are also aware that the service is designing a process to ensure that any discrepancies in costs can be picked up at contract stage with a more robust process for issuing Contracts (IPAs) and then on a quarterly basis with a formal review of contracts with</p>	<p>Director: Paul Marshall, Director of Children’s Services</p> <p>Executive Member: Councillor G Bridges and Councillor C Ollerhead</p> <p>Status: Sixteen months overdue in part</p> <p>Action: Service to confirm outcome of review to Internal Audit.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>providers as part of contract monitoring and market development. This process is now being trialled with provider review meetings planned for July which will include review and validation of IFA arrangements and any discounts expected.</p> <p>Internal Audit opinion: Partially implemented</p>	
<p>North West Foster Care Framework – Contract Monitoring Review 25 January 2017</p>	<p>30 June 2017</p>	<p>Management should review the current risk evaluation process which is used to drive provider monitoring visits. In reviewing the current approach this should seek to ensure the following is taken into account:</p> <ul style="list-style-type: none"> • Number of placements and value of spend; • Criteria, including related assurance activity, including sources of intelligence and information received through care workers, other Contracted Local 	<p>To hold a risk workshop with support from Internal Risk.</p> <p>To develop assessment of risk based on agreed criteria taking into account audit recommendations.</p> <p>Agree standard expectations for provider visits.</p> <p>To ensure that the process is joined up with Looked After</p>	<p>A suitable portfolio management tool and supporting templates has now been developed for use by contract officers. These will be used to monitor contracts and risks along with assisting with provider monitoring visits. This recommendation can be considered implemented when Internal Audit have evidence of the tools developed being used in practice.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Director: Paul Marshall, Director of Children’s Services</p> <p>Executive Member: Councillor G Bridges and Councillor C Ollerhead</p> <p>Status: Thirteen months overdue in part</p> <p>Action: Service to provide evidence to Internal Audit of provider visits and use of the portfolio management</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>Authorities (CLA) or Placements North West;</p> <ul style="list-style-type: none"> • 'Joined up' assurance - Clarifying the role of Placements North West / other CLAs to determine their approach to monitoring. • Management quality assurance reviews of ratings assigned to Providers to ensure consistency across the team; • Maintaining of evidence to support the basis for risk ratings; • Expectations over the type and frequency of contact with a Provider." 	<p>Children (LAC) reviews.</p> <p>To collaborate with other Local Authorities and Placements North West.</p>		<p>tool and templates in practice.</p>
<p>Events Management 10 February 2017</p>	<p>30 Sept 2017</p>	<p>The Head of Events, in conjunction with colleagues from Corporate Procurement should review the existing approach to procuring suppliers and services in relation to events. This should include;</p> <ul style="list-style-type: none"> • Consideration of the most appropriate procurement 	<p>The Head of Events, in conjunction with colleagues from Corporate Procurement will review the existing approach to procuring suppliers and services in relation to events.</p>	<p>Despite delivering an intensive major events programme on behalf of the City that has utilised any unassigned time from mid-April to the end of June the service have developed the specification template for the procurement framework and will now develop the specifications for</p>	<p>Director: Fiona Worrall, Director of Neighbourhoods</p> <p>Executive Member: Councillor Rahman</p> <p>Status: Nine Months Overdue</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>method to meet service objectives including bringing some areas of expenditure under contract or framework agreement;</p> <ul style="list-style-type: none"> • Analysis of total value expenditure with existing providers to identify related spend; and • Reduced dependency on waiver exemptions (only to be used in exceptional circumstances). 		<p>the nine individual production elements (one complete). The target is to have a contract in place by the end of September.</p> <p>Internal Audit Opinion: Not implemented</p>	<p>Action: Ongoing monitoring and letter issued.</p>
<p>Events Management 10 February 2017</p>	<p>30 Sept 2017</p>	<p>The Head of Events should liaise with relevant stakeholders to review and update the current Council strategy for events management. We consider the strategy should:</p> <ul style="list-style-type: none"> • Set out a Council vision for events and key strategic objectives; • Establish how event objectives will be met, including event funding, application, management and performance evaluation, in accordance with best practice; 	<p>The Head of Events has already commissioned work to inform the development of the Events Strategy. The Head of Events will see this work through to completion and will liaise with relevant stakeholders to review and update the strategy for events management.</p>	<p>The Event Strategy has been drafted and is under review by management. The target is to have this completed shortly subject to no last minute events being dropped upon the team.</p> <p>Internal Audit Opinion: Not implemented</p>	<p>Director: Fiona Worrall, Director of Neighbourhoods</p> <p>Executive Member: Councillor Rahman</p> <p>Status: Nine Months Overdue</p> <p>Action: On going monitoring and letter issued.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<ul style="list-style-type: none"> • Set key performance indicators and targets; and • Outline relevant monitoring arrangements. 			
<p>Multi Agency Safeguarding Hub – Referrals and Enquiries: Compliance Audit</p> <p>19 September 2017</p>	<p>30 Sept 2017</p>	<p>The MASH Operations Manager should ensure that the guidance notes and flow-chart are updated and combined into a single MASH procedural document that clearly sets out service delivery objectives and procedures / a strategy for achieving these.</p> <p>This should include expected timescales for screening, and for MASH Enquiry and Single Agency Response decisions, and whether these vary by RAG rating. The procedure should be clear as to whether the timescales are inclusive of non-working hours, and how these related to the overall 'one working day' target.</p>	<p>Procedures updated. Development workshop with MASH partners 24th August to agree changes to MOU.</p>	<p>The revised Memorandum of Understanding (MOU) broadly defines the structure, governance, desired outcomes, and core principles of the MASH. However, Internal Audit was not satisfied that it is an adequate procedural document that provides clear operational guidance for staff on the various workflows within the MASH. We are concerned that if operational expectations are undefined and unclear, staff may struggle to operate consistently and efficiently.</p> <p>The Deputy Director of Children's Services has since conducted an assessment of the MOU's adequacy and appropriateness and the outcome of this and revisions to the MOU will be validated by Internal Audit in August.</p>	<p>Director: Paul Marshall, Strategic Director of Children's Services</p> <p>Executive Member: Councillor Bridges</p> <p>Status: Ten months overdue</p> <p>Action: Audit follow up in August.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Multi Agency Safeguarding Hub – Referrals and Enquiries: Compliance Audit</p> <p>19 September 2017</p>	<p>30 Sept 2017</p>	<p>The MASH Operations Manager should ensure that the consent fields in the MiCare Contact Centre Information episode and in the Screening Social Worker Decision page of the Contact Screening episode are mandatory.</p> <p>If the consent field is answered 'no', the free-text justification field should then be mandatory.</p> <p>The MASH Operations Manager should ensure that Screening Social Workers review the reasons for no consent before proceeding, to ensure that the justifications provided for over-riding consent are in line with the Consent Policy.</p>	<p>Consent Policy revised and shared with all MASH staff. Monthly audits by MASH team managers are evidencing improvements. Application of consent policy will be tracked via monthly partner audit activity.</p>	<p>Internal Audit Opinion: Partially implemented</p> <p>The original recommendation to make the consent fields mandatory was not possible in MiCare, so we accepted management's proposed alternative to monitor correct application of the Consent Policy via monthly audits.</p> <p>However, the follow-up review identified that these audits were not adequately picking up on issues of consent due to confusing wording and a lack of descriptors. In addition, internal audit carried out further sample testing and this identified no substantive improvement in application.</p> <p>As such, audit consider the key risks around non-recording of consent (or reasons for not requiring consent due to other risk factors) remain.</p>	<p>Director: Paul Marshall, Strategic Director of Children's Services</p> <p>Executive Member: Councillor Bridges</p> <p>Status: Ten months overdue</p> <p>Action: Audit follow up in August</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>The Deputy Director is progressing this and audit testing of the monthly audits/ dip tests will be undertaken in August. This will inform the level of assurance provided over implementation.</p> <p>Internal Audit Opinion: Not implemented.</p>	
<p>Multi Agency Safeguarding Hub – Referrals and Enquiries: Compliance Audit</p> <p>19 September 2017</p>	<p>30 Sept 2017</p>	<p>The MASH Operations Manager should ensure that criteria are defined for the circumstances under which a longer assessment period may be appropriate, or (if such circumstances are too varied) that there is a request / management approval process. A mechanism should be introduced to identify / flag these referrals as such in order to monitor timeliness of these cases separately.</p> <p>Overall timeliness of the process should continue to be monitored by the MASH Board and MASH Managers,</p>	<p>Procedures to be updated to reflect timescales for referrals requiring an immediate, 24-hour, or 72-hour response. Performance will be monitored via monthly Children’s performance clinics, the MASH Operational Group, and the MASH Strategic Partnership Board. Daily tracking is in place via team managers to monitor timeliness.</p>	<p>The original agreed action to formally define which types of referrals may exceed 24 hours was not agreed or actioned. The MOU therefore was not updated as per the original management response, and 24 hours remains the official target for all referrals.</p> <p>The MASH Performance Dashboard was changed to show the number of referrals completed in 24 hours, 24-48 hours, 48-72 hours, and 72+ hours, but this does not differentiate whether referrals relate to high, medium, and low risk referrals, so it is not possible to use this process to</p>	<p>Director: Paul Marshall, Strategic Director of Children’s Services</p> <p>Executive Member: Councillor Bridges</p> <p>Status: Ten months overdue</p> <p>Action: DCS to acknowledge and accept this risk and for service to explore as part of Liquid Logic developments.</p> <p>Audit follow up testing in August</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		subject to the revisions recommended below in 4.1.		<p>track whether all urgent referrals are dealt with within 24 hours. Audit have explored this with management and PRI and accept limitations in current system. The DCS's view is that this risk is mitigated by professional judgement in MASH, and also from newly agreed arrangements for the MASH Operations Manager to conduct dip testing of high priority referrals and to report the results of this monthly.</p> <p>The Deputy Director is progressing this and audit testing of the dip tests will be undertaken in August. This will inform the level of assurance provided over implementation.</p> <p>Internal Audit Opinion: Not implemented.</p>	
Multi Agency Safeguarding Hub – Referrals and Enquiries:	30 Sept 2017	The MASH Operations Manager should ensure that the Performance Dashboard is amended to show:	MASH dashboard amended and reports monthly to MASH Strategic Board and Children's Services	Actions have been taken to develop the Dashboard and this was originally classed as partially implemented. However, audit noted that the	Director: Paul Marshall, Strategic Director of Children's Services

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Compliance Audit</p> <p>19 September 2017</p>		<ul style="list-style-type: none"> • overall end-to-end timeliness of cases (time elapsed in the Contact Centre plus time elapsed in the MASH); • the target (i.e. 24 consecutive hours, excluding weekends); • the percentage meeting / not meeting the target. 	<p>Performance Clinic chaired by Deputy Director.</p>	<p>The Director has since confirmed the required changes to reporting have been actioned and this will be validated through audit testing to be undertaken in August. This will inform the level of assurance provided over implementation.</p> <p>Internal Audit Opinion: Partially implemented.</p>	<p>Executive Member: Councillor Bridges</p> <p>Status: Ten months overdue</p> <p>Action: Audit follow up testing in August</p>

Appendix 3 – Recommendations 6-9 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Disaster Recovery</p> <p>29 June 2017</p>	<p>31 Dec2017</p>	<p>The Head of Service Operations should liaise with key ICT, Council management and stakeholders within the business to arrange and complete a Business Impact Assessment (BIA) of key IT services, systems and applications in use at the Council. Recovery Time Objectives/ Recovery Point Objectives and specific data backup and recovery requirements (such as priorities) for each system should be defined and agreed between the business and ICT as part of this process.</p>	<p>Clearly defined RPO's and RTO's will be discussed and agreed with the business for all services and applications, with an initial focus on critical services and applications, as part of the Data Centre Strategy Programme.</p>	<p>The Data Centre Strategy Programme is focused on delivering a replacement data centre function in December 2018. This will provide constant access to all locally hosted data and applications. With this in mind, ICT do not consider it to be cost effective to carry out a full assessment of RTOs and RPOs at this time, and are prepared to accept the risks associated with this decision.</p> <p>Internal Audit Opinion: Risk referred to management</p>	<p>Director: Bob Brown, CIO</p> <p>Executive Member: Councillor Ollerhead</p> <p>Status: Risk referred to management</p> <p>Action: Subject to Audit Committee comments, no further action to be taken</p>

Appendix 4 – Recommendations 1-6 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Expenses: Compliance Audit</p> <p>22 August 2017</p>	<p>30 April 2018</p>	<p>The Head of Organisation Development should ensure that there are training opportunities in place to make managers aware of key aspects of expenses policy and procedure. This should consider any required amendments following the implementation of MiPeople, including claimant retention of supporting evidence. All employees and managers should be made aware of any changes to the arrangements for dealing with expenses, and updated policies and procedures should be documented.</p>	<p>Financial training for managers is currently being developed, which will include some content on the roles and responsibilities of managers around the approval of expenses. The Management Induction programme will also include this area. In addition, HR Business Partners will cascade this recommendation through Directorate Management Teams. This will be set in the context of broader corporate work to emphasise the roles and accountabilities of managers.</p>	<p>Draft training material has been developed and feedback from the Directorate Head of Finance has been incorporated into its content. This is scheduled for phased rollout over the summer, with full rollout expected for completion in October 2018.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Director: Lynne Ridsdale, Director of HROD</p> <p>Executive Member: Councillor Ollerhead</p> <p>Status: Three months overdue</p> <p>Action: Continue to monitor</p>
<p>Disaster Recovery</p> <p>29 June 2017</p>	<p>31 March 2018</p>	<p>The ICT Service Delivery Manager should ensure that a cost / benefit exercise is undertaken to identify the options around the encryption of tape based backup data. The outcome of this exercise,</p>	<p>While backup tapes are not currently encrypted, other security measures are taken to secure the data. Encryption has previously been explored but was assessed to be too time</p>	<p>The Data Centre Strategy Programme is focused on delivering a replacement data centre function in December 2018. This will incorporate backup functionality and remove the need for backup</p>	<p>Director: Bob Brown, CIO</p> <p>Executive Member: Councillor Ollerhead</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		and subsequent decision taken, should be presented to the Head of Service Operations.	consuming to introduce. In the short term, we will revisit this assessment and confirm whether encryption is now achievable. We will also ensure that the issue is formally considered as part of the programme to implement a long term solution.	tapes. With this in mind, ICT do not consider it to be cost effective to implement encryption at this time, and are prepared to accept the risks associated with this decision. Internal Audit Opinion: Risk referred to management	Status: Risk referred to management Action: No further action to be taken
Disaster Recovery 29 June 2017	30 April 2018	The Chief Information Officer should ensure that disaster recovery arrangements are tested on at least an annual basis, following implementation of the DR solution and creation of the DR plan. Test results should be documented as part of a formal test report which details test objectives, outcomes, and lessons learned. This can then be used in updating the DR plan and supporting documents.	Regular Disaster Recovery testing will take place post installation of the proposed solution. Significant testing will also be undertaken during the implementation phase. The approach to testing will be agreed as part of the Data Centre Strategy Programme.	The Data Centre Strategy Programme is focused on delivering a replacement data centre function in December 2018. This will provide constant access to all locally hosted data and applications. With this in mind, ICT do not consider it to be cost effective to develop and test a full disaster recovery plan based on existing arrangements, and are prepared to accept the risks associated with this decision. Internal Audit Opinion: Risk referred to management	Director: Bob Brown, Chief Information Officer Executive Member: Councillor Ollerhead Status: Risk referred to management Action: No further action to be taken

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Data Analysis: Mobile Devices Billing and Usage</p> <p>31 October 2017</p>	<p>31 March 2018</p>	<p>The joiner, mover and leaver (JML) processes need to be reviewed to ensure that they capture potential changes in mobile device ownership, and that the ICT Service Delivery Team is informed of these.</p> <p>The findings for this report required a coordinated approach from various elements of the Council to address them. Internal Audit facilitated a workshop for relevant officers (including those from ICT, HROD, and Finance) to produce and agree the management response to address the issue. As such this recommendation was not explicitly stated but was discussed in the workshop where the response was agreed.</p>	<p>As the issues identified in this report are just one aspect of the JML process that needs amending. It was agreed that HROD would lead a group developing an improved JML process in order to address these issues.</p> <p>As well as HROD this group needs to include representation from key stakeholders including City Solicitors, the Shared Service Centre, and Finance.</p>	<p>The project team has met to identify issues within existing processes and smaller work groups have been established to review various aspects of the JML process and agree actions to address them. Timescales for completion of these actions need to be reported back to the wider project team.</p> <p>If implemented in line with expectation, these actions would improve the control environment in this area and improve data quality. However, the necessary improvements will remain reliant on individual managers complying with the revised guidance.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Director: Lynne Ridsdale, Director of HROD</p> <p>Executive Member: Councillor Ollerhead</p> <p>Status: Four months overdue</p> <p>Action: Continue to monitor</p>
<p>Data Analysis: Mobile Devices Billing and Usage</p>	<p>31 March 2018</p>	<p>ICT should ensure that online billing management data accurately reflects the ownership of mobile device connections (as notified to them).</p>	<p>To obtain SMT support to undertake the necessary activity to address existing data issues. ICT plan to take a risk based approach, ensuring data is</p>	<p>A process has been agreed and started for switching off unused connections and associated cost savings are being delivered.</p>	<p>Director: Bob Brown, Chief Information Officer</p> <p>Executive Member: Councillor Ollerhead</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
31 October 2017		<p>ICT should agree a process to terminate unused connections.</p> <p>The findings for this report required a coordinated approach from various elements of the Council to address them. Internal Audit facilitated a workshop for relevant officers (including those from ICT, HROD, and Finance) to produce and agree the management response to address the issue. As such this recommendation was not explicitly stated but was discussed in the workshop where the response was agreed.</p>	<p>correctly recorded for new connections and that changes in ownership can be accurately captured. Focus will then be maintained on the connections using highest data, and those which appear unused. Following this, the impact of changes made will be assessed and further action proposed to ICT Board based on the level of improvement achieved.</p>	<p>Plans to systematically address data quality issues where devices are in use are being explored through the Mobile Device Refresh project. As well as this, ad hoc amendments are being made as the need is identified.</p> <p>Internal Audit Opinion: Partially implemented.</p>	<p>Status: Four months overdue</p> <p>Action: Monitor</p>
<p>SAP Expenditure Approval</p> <p>27 February 2018</p>	30 May 2018	<p>We recommend that, once relevant training and guidance has been produced, the Organisational Development Manager should ensure that there is a programme for cost centre managers to undertake refresher training (we would suggest that initially this is offered to cost centre</p>	<p>A range of development modules are to be introduced by 30 May 2018 to support managers and leaders in managing the finances of the Council. This will include the training for cost centre managers as recommended.</p>	<p>Draft training material has been developed and feedback from the Directorate Head of Finance has been incorporated into its content. This is scheduled for phased rollout over the summer, with full rollout expected for completion in October 2018.</p>	<p>Director: Lynne Ridsdale, Director of HROD</p> <p>Executive Member: Councillor Ollerhead</p> <p>Status: Two months overdue</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		managers to allow those with a self-identified need to obtain the training first)		Internal Audit Opinion: Partially implemented	Action: Monitor
Income and Debt Management: Investment Estate 22 May 2018	30 June 2018	The Group Finance Lead should introduce a timetable for the review of aged debt and completion of associated write off activity as appropriate. In our view this should take place quarterly. All supporting documentation and reasons behind the write offs should be then stored securely in the shared drive for future reference purposes.	The Development Manager will request that Jacobs set out a programme for the reduction of aged debt. This will consider the write off of small long standing debts where the cost of recovery would be greater than the sums received or there is no chance of recovery. The response as to how the remaining debts should be dealt with will be considered by the Development Manager, in consultation with Jacobs and the Group Finance Lead on a case by case basis. The effectiveness of debt management will be discussed at the regular working groups held with Jacobs and with Finance at monthly finance meetings.	The overall approach to this work has been agreed in principle and discussed at regular liaison meetings. Responsibility for completion has been assigned to officers and this will be monitored on an ongoing basis. Internal Audit Opinion: Partially implemented.	Director: Eddie Smith, Strategic Director (Development) Executive Member: Councillor Nigel Murphy Status: One month overdue Action: Monitor
Liquidlogic Data	31 May 2018	The Programme Manager should secure agreement from the Project Steering Group on	A meeting has been held with Head of ICT Delivery	We do not currently have evidence of full implementation of this recommendation. We	Director: Bob Brown, CIO

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Migration – Phase 1</p> <p>10 May 2018</p>		<p>a single officer to act as the project SRO.</p>	<p>and ICT Chief Information Officer (CIO) to discuss. The CIO will write to Strategic Director of Children’s Services and Director for Strategic Commissioning and Director of Adult Social Care to agree who should be the single SRO for this project. Steering Group to be re-convened and chaired by Tyrone Griffiths (ICT Head of Delivery).</p>	<p>have scheduled a meeting with the Programme manager and the Chair of the Project Board to obtain a full update on progress.</p> <p>Internal Audit Opinion: Not Implemented</p>	<p>Executive Member: Councillor Ollerhead</p> <p>Status: Two months overdue</p> <p>Action: Audit on future phase of data migration to include follow up of these recommendations – scheduled for October 2018</p>
<p>Liquidlogic Data Migration – Phase 1</p> <p>10 May 2018</p>	<p>31 May 2018</p>	<p>As a matter of priority the Programme Manager, in conjunction with the SRO, should ensure that the scope of the project in each of the four areas is agreed by the key stakeholders and formally signed off. In line with specified pre-conditions we would not expect the project to proceed to phase 3 of data migration without this sign off.</p>	<p>The ICT Programme Manager Children’s and Families, to pursue sign off of the Adults and Children’s scope.</p> <p>Data migration in relation to Early Help is currently out of scope. We hope to deliver a solution in this area - the scope of any migration will be governed by what is feasible and will be communicated to the steering group for</p>	<p>We do not currently have evidence of full implementation of this recommendation. We have scheduled a meeting with the Programme manager and the Chair of the Project Board to obtain a full update on progress.</p> <p>Internal Audit Opinion: Not Implemented</p>	<p>Director: Bob Brown, CIO</p> <p>Executive Member: Councillor Ollerhead</p> <p>Status: Two months overdue</p> <p>Action: Audit on future phase of data migration to include follow up of these recommendations – scheduled for October 2018</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			<p>discussion and approval as required.</p> <p>The migration of finance data will include all Adults finance data and is included in the Adults scope. No Children's financial data is to be migrated and information for active cases will be re-keyed. This has been communicated to the Finance workstream lead who endorses the proposed approach.</p>		
<p>Liquidlogic Data Migration – Phase 1</p> <p>10 May 2018</p>	<p>31 May 2018</p>	<p>The Programme Manager should ensure that where configuration workshops have not identified an appropriate business solution for system configuration they should be rearranged. To achieve this the Programme Manager should liaise with the Business Leads to ensure that there is a better articulation and collective understanding of the projects' needs and requirements to</p>	<p>Where there have been issues with engagement from the business these have been addressed and workshops to define these areas have been re-run. Problems with engagement in some business areas are being addressed, and meetings are being arranged.</p>	<p>We do not currently have evidence of full implementation of this recommendation. We have scheduled a meeting with the Programme manager and the Chair of the Project Board to obtain a full update on progress.</p> <p>Internal Audit Opinion: Not Implemented</p>	<p>Director: Bob Brown, CIO</p> <p>Executive Member: Councillor Ollerhead</p> <p>Status: Two months overdue</p> <p>Action: Audit on future phase of data migration to include follow up of these</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		ensure that the project can secure the necessary commitment from the business.			recommendations – scheduled for October 2018
Liquidlogic Data Migration – Phase 1 10 May 2018	30 June 2018	The Programme Manager should ensure that full testing schedules should be produced, agreed and signed off for each module before phase 3 of data migration and user acceptance testing.	Meeting to be held with ICT Test team to ensure a smooth error recording process is in place. Test scenarios to be developed by the Project Business Leads and to be signed off by the Project Manager and the Programme Manager.	We do not currently have evidence of full implementation of this recommendation. We have scheduled a meeting with the Programme manager and the Chair of the Project Board to obtain a full update on progress. Internal Audit Opinion: Not Implemented	Director: Bob Brown, CIO Executive Member: Councillor Ollerhead Status: One month overdue Action: Audit on phase 3 of data migration to include follow up of these recommendations – scheduled for July 2018
Homecare Services – Contract Management 07 March 2018	30 April 2018	The Commissioning Manager should ensure that clearly defined, risk-based monitoring is planned and undertaken for all service providers. The following could be considered as part of this:	The ISF providers where MCC pays the providers will have a yearly system check to include registration, insurance etc. The Quality assurance of MCC providers is currently	New assessment tools have been developed and are continuing to be rolled out, the provider self-assessment exercise is currently underway with a service audit planned following this. The Carehome and Homecare oversight Group recently agreed that as	Director: Dr Carolyn Kus, Director of Adult Social Care Services Executive Member: Councillor B Craig

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<ul style="list-style-type: none"> • The incorporation of commissioned hours or approximate spend into the risk log to help inform and tailor monitoring. • Low level monitoring for providers with ISF agreements where the Council pays for the service to ensure that minimum standards are in place. For example annual confirmation of insurance and CQC registration details. • Monitoring of high risk suppliers through the introduction of more detailed assurance work which may involve: scheduled interviews with provider care staff; shadowing visits; contacting service users to gain their views of services; or reviewing care records from a sample of service users' files. 	<p>being established now the team works as part of MHCC, the intention is to pilot new ways of quality assurance with some providers from April 18.</p>	<p>ISF provision is made to customers who have the capacity to make their own decisions on their care providers monitoring of these services would not take place. The inclusion of ISF providers on to abacus was simply a payment process only.</p> <p>New monitoring tools have now started to be rolled out across Care Homes, Homecare is due to commence July/August 2018. We will continue to engage with the service on this.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Status: Three months overdue</p> <p>Action: Monitor</p>
Homecare Services – Contract Management	31 May 2018	The Strategic Commissioning Manager in liaison with the Head of Social Work and Head of Adults Finance should put in place a clear process for the reporting, investigation and	Commissioning Manager will draft a pro forma for the finance and front line services to follow in the event of underpayments, this will need to be	Work has been started to address the risks identified as part of this recommendation and finance has recently provided information for Commissioners which shows	Director: Dr Carolyn Kus, Director of Adult Social Care Services

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
07 March 2018		<p>follow up of variations in invoice value / care provision immediately.</p> <p>This should involve:</p> <ul style="list-style-type: none"> • A clear policy on the levels of upwards and downwards variation that should be reported / investigated. • Clear designation of responsibility for investigating variances and the action that to be taken on overpayments. • How variations are prioritised and a target timeline for investigation based on priority. • An evidence trail of actions taken confirming the approval of any payment for variation to planned care. • Reporting so that management can be assured that investigations and recovery are taking place. 	<p>proportionate with the risk associated to it. The work will have an impact on capacity due to the size and number of services involved.</p> <p>Policy and process for over payment is already in place, Strategic Lead, Social Care will undertake checks that teams are following this.</p> <p>Head of Adults Finance will work with Head of Social Care and Commissioning Manager to review the decision on suspensions. This will include an analysis of whether it is appropriate to re-introduce the earlier suspensions policy.</p> <p>In addition to this the Payments Team Leader will run a periodic report for the Commissioning Manager based on weekly delivery against planned</p>	<p>the extent of the under payments in any typical week. The Head of Social Work is in the process of identifying resource to have this checked periodically.</p> <p>Internal Audit Opinion: Partially Implemented</p>	<p>Executive Member: Councillor B Craig</p> <p>Status: Two months overdue</p> <p>Action: Monitor</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Social Transport – Contract Management</p> <p>11 January 2018</p>	<p>31 March 2018</p>	<p>The Business Service Manager – Travel Co-ordination Unit should implement a method for bringing together the records regarding suppliers performance, this may be through the integration of the current documents or the use of a summary document which pulls information from the other files.</p> <p>This summary information could then be used to determine which suppliers present the highest risks to the service so that those risks can be managed accordingly. This would also help to highlight areas where a lack of monitoring had taken place, e.g. a supplier for whom no spot checks had taken place over a six month period.</p> <p>Once the above has been implemented the Business</p>	<p>for both under and over delivery.</p> <p>Redesign of roles and wider review of Service to support capacity building and creation of additional role which would support effective operator monitoring across and decision making across the service.</p> <p>Review and redesign/assimilation of current doc's as identified to better inform of contract monitoring. Identifying issues and action plans for partnership working with operators to resolve identified issues/gaps enabling solutions to be identified and planned termly.</p>	<p>The most recent update received from the service confirmed the service redesign including the redesign of roles as part of a wider service review is now in progress. Once completed a review/redesign of current documents will be undertaken to ensure contract monitoring activity is matched effectively to the available resource.</p> <p>We will continue to monitor progress with the service to confirm that processes are reviewed and redesigned to better inform contract monitoring activity.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Director: Paul Marshall, Director of Children's Services and Amanda Corcoran, Director of Education and Skills</p> <p>Executive Member: Councillor G Bridges</p> <p>Status: Four months overdue</p> <p>Action: Monitor</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>Service Manager should be able to easily add further information to the report provided to senior management around supplier risks and performance management work undertaken in order to provide assurance that these risks are being managed.</p>			
<p>Contract Creation and Formalisation</p> <p>12 January 2018</p>	<p>1 June 2018</p>	<p>"Agreed: Yes - A risk based approach, taking into account contract value and complexity would be an effective way to inform appropriate target timescales and prioritisation. Early engagement with Legal as part of the procurement process will assist greatly in assessing and agreeing realistic timescales.</p> <p>Action to be taken: A shared improvement action plan will be put in place to set out the required actions, key deliverables and associated business owners and timelines for implementation. This will</p>	<p>A shared improvement action plan will be put in place to set out the required actions, key deliverables and associated business owners and timelines for implementation. This will include the key actions listed below;</p> <ul style="list-style-type: none"> • Consideration will be given to assessing the current levels and criteria as set out in the Constitution, and whether any revisions or supplementary guidance 	<p>We met with Legal Services where they confirmed that they had prepared a draft protocol and templates for sharing with Procurement to help document and smooth the process between the services. They also confirmed that the introduction of a group email has helped improve the flow and tracking of work coming into the team so that there is a trail of when work has been received and who is undertaking the work.</p> <p>While Legal Services are supportive of changes to the current approval levels within the Constitution this would</p>	<p>Director: Fiona Ledden, City Solicitor</p> <p>Executive Member: Councillor C Ollerhead</p> <p>Status: Two months overdue</p> <p>Action: Monitor</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>include the key actions listed below;</p> <ul style="list-style-type: none"> • Consideration will be given to assessing the current levels and criteria as set out in the Constitution, and whether any revisions or supplementary guidance will be necessary to assist with the process. • Protocol to be agreed and developed between Legal and Procurement to set out expectations around timescales, documents required, completion arrangements and communication between legal services and the client. • A request for Legal services to execute a contract requiring sealing can be made using a “standardised request form” which will be drafted and agreed between Legal and Procurement. This form should be forwarded to Legal prior to approval being given for the 	<p>will be necessary to assist with the process.</p> <ul style="list-style-type: none"> • Protocol to be agreed and developed between Legal and Procurement to set out expectations around timescales, documents required, completion arrangements and communication between legal services and the client. • A request for Legal services to execute a contract requiring sealing can be made using a “standardised request form” which will be drafted and agreed between Legal and Procurement. This form should be forwarded to Legal prior to approval being given for the contract to be entered into, which will allow sufficient time for Legal to process the contract ready for issuing 	<p>need approval from both SMT and Council. The Head of Strategic Commissioning with the then Acting City Solicitor agreed to incorporate contract formalisation guidance and protocols into the contract management improvement programme that the Integrated Commissioning team has been coordinating.</p> <p>In terms of specific actions required by Integrated Commissioning we have been able to confirm the completion of actions around the update of the specification checklist and guidance and the documenting of requirements around seeking approval before works begin. Work is also underway to specify a suitable IT system to register and manage all MCC contracts.</p> <p>We will continue to monitor progress with the service over the implementation of the protocol and will liaise with</p>	

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>contract to be entered into, which will allow sufficient time for Legal to process the contract ready for issuing at the end of the call in period. Procurement should also advise Legal of the full details of the successful tenderer as soon as possible.</p> <ul style="list-style-type: none"> • Integrated commissioning to include reference to the contract creation and formalisation process in the contract specification document and guidance. This should clearly set out the importance of early engagement and collaboration between legal, procurement and the contract owner. • Integrated Commissioning will include the requirement to seek approval for work to begin as a requirement in guidance to contract managers. 	<p>at the end of the call in period. Procurement should also advise Legal of the full details of the successful tenderer as soon as possible.</p> <ul style="list-style-type: none"> • Integrated commissioning to include reference to the contract creation and formalisation process in the contract specification document and guidance. This should clearly set out the importance of early engagement and collaboration between legal, procurement and the contract owner. • Integrated Commissioning will include the requirement to seek approval for work to begin as a requirement in guidance to contract managers. 	<p>Strategic Commissioning over the wider review of contract formalisation.</p> <p>Internal Audit Opinion: Partially implemented</p>	

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<ul style="list-style-type: none"> • Once the protocol and guidance are agreed and implemented officers must be aware of their requirements and expectations to reduce risk to MCC. • Consideration should be given to setting up and maintaining a corporate contracts register. Legal Services are looking to develop a system to run alongside that process for additional resilience. 	<ul style="list-style-type: none"> • Once the protocol and guidance are agreed and implemented officers must be aware of their requirements and expectations to reduce risk to MCC. • Consideration should be given to setting up and maintaining a corporate contracts register. Legal Services are looking to develop a system to run alongside that process for additional resilience. 		
Information Governance in Schools – Thematic Audit	30 June 2018	We recommend that the Director of Education lead a workshop involving staff from Education, Information Governance, ICT, and Internal Audit, to determine and agree on actions to further support schools in their management of information. Drawing on the results from our audit work, the workshop should focus on some of the Red and Amber risks identified; in particular:	Initial meeting to be set up as recommended to agree approach.	The Head of Internal Audit and Risk Management has since agreed that the Manchester and Bolton Councils will jointly provide a Data Protection Officer service to schools on a fee basis. Over 100 schools across the two councils have expressed an interest in this service, and recruitment efforts have begun, with the intention for this service to be in place by September 2018.	<p>Director: Amanda Corcoran, Director of Education</p> <p>Executive Member: Councillor Bridges</p> <p>Status: One month overdue</p> <p>Action: Monitor</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<ul style="list-style-type: none"> • advising schools on the Data Protection Policy, either by developing a model Policy or by recommending an external template Policy, to ensure comprehensive and accurate procedural guidance and coverage of all required areas, including new GDPR requirements; • options for providing or recommending Information Governance training to schools; • providing guidance on identifying, reporting and acting upon breaches, including clear direction on who within the Council should be notified following a breach; and, • additional advice and guidance that the Council could provide around GDPR-preparedness, such as regular sign-posting to ICO publications. 		<p>Audit will liaise with the Director of Education regarding arranging a workshop to address the other areas of risk, as agreed.</p> <p>Internal Audit Opinion: Outstanding</p>	