

Appendix 3 – Recommendations between 1 and 6 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Our Town Hall: Management of Work Package Delivery and Payments	31 August 2021	Follow up action is undertaken by the Project Team to confirm the Construction Cost Report maintained by F&G is updated to reflect the discrepancies identified as part of the audit and ensure the figures reported is in alignment with those maintained by the management contractor. Further work may be needed to undertake similar reconciliations for the other work packages to ensure the issues identified here are not widespread amongst other work packages.	<ol style="list-style-type: none"> 1. Conduct thorough review of each Works Package to ensure accurate allocation of budget transfers against all Instructions. 2. Transition the project from the current system of separate Lendlease and F&G cost reporting into a single project cost report based on the Kahua system. 3. Merge the two separate MEP packages contracted to NG Bailey into a single package to tidy up divergences. 	<p>Work on this has begun and we have been informed that a stepped approach is needed with several different tasks required to enable the final position to be agreed. Actions and timescales have been agreed with the cost consultants and the management contractor and the proposal is for this exercise to be complete by December 2021. We are satisfied that this work is in train and have reviewed evidence of the latest cost report variances which shows a current variance of £15,000 which is a significant reduction from the previous month. We will continue to monitor progress over the coming months.</p> <p>Internal Audit opinion: Partially implemented.</p>	<p>Director: Carol Culley, Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Councillor Craig</p> <p>Status: Two months overdue</p> <p>Action: Progress to be monitored regularly up to 31 December 2021.</p>
Placement Finding: Review of Core Processes	30 September 2021	The Commissioning Service Manager with the support of officers from finance should determine how management information and reports	This is a complex area and one that also requires the input from finance officers and practitioners linked to the practice of placing	This recommendation fell due recently and whilst we have received an update from the service, we have yet to receive evidence confirming progress. We will be	<p>Director: Paul Marshall, Strategic Director of Children's Services</p> <p>Executive Member: Councillor Bridges</p>

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		<p>can be used to more promptly to identify and act on:</p> <ul style="list-style-type: none"> -outstanding unpaid invoices which require resolving; -unbilled care received; -instances where payments are being made to multiple carers for a single child. <p>-Other overpayments to carers/providers.</p> <p>This should then be produced regularly and shared with relevant officers to allow for these cases to be addressed. Work should also be undertaken with providers to ensure they are billing correctly in order to facilitate payment i.e., one invoice per child and this should include all costs related to the placement (accommodation plus any support costs).</p>	<p>children with care givers. CPT and CC do not always know when such issues arise particularly if they are internal foster carers. The Controcc system requires a high level of expertise which we do not have in the service, particularly to run reports which are accurate. This aspect is also a resource and capacity issue and discussions are on-going with senior leaders regarding this aspect.</p>	<p>undertaking a follow up audit for completion by the end of December 2021 which will include confirming the progress against this recommendation.</p> <p>Internal Audit opinion: Not implemented</p>	<p>Status: One month overdue</p> <p>Action: Follow Up audit planned for completion by end of December 2021.</p>