

Appendix 1 – Implemented Recommendations

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Adaptations Review	31 May 2023	As part of the wider review of adaptations delivery consideration should be given to bringing the delivery and oversight of Manchester Housing Operations adaptations back under the MEAP team.	Agree with this recommendation. The current resources from Northwards/Manchester Housing Services would need to move over to support this including the manager, 3 technical officers and business support.	This recommendation is implemented. The Manchester Housing Services adaptations work will move back into the MEAP team with effect from 1 April 2024. Internal Audit opinion: Implemented	No further action required
Adaptations Review	30 June 2023	<p>Responsibility for completion of the smaller RPs adaptations should be reallocated away from the three large RPs to allow them to focus their resources on their own adaptations. Options include allocating smaller RPs work back into the City Councils MEAP team or alternatively, asking the small RPs to complete their own adaptations.</p> <p>The procedures and workflows developed as recommended at recommendation two should be shared with all landlords and smaller RPs to ensure they are clear on their own role in the completion of adaptations.</p>	There is a proposal to bring the smaller RPs back in house which is to be discussed for approval at SMT. However there may still be issues particularly around resources which may still lead to an inconsistent offer for residents with no consistency around waiting times, quality/cost and hand-offs. We could also explore options around the delivery model for the Lead RPs and establish their appetite to continue to deliver their tenants' major adaptations and consider whether that responsibility should be transferred back to MEAP. Additional resources would be required to transfer back to MEAP	Responsibility for completion of smaller RP adaptations has been brought back into the City Council and is now being completed by the MEAP team. Internal Audit opinion: Implemented	No further action required.

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			but this would be funded by the additional fee income generated.		
Climate Change Action Plan (CCAP) - Reporting	31 October 2023	The Zero Carbon Manager (in conjunction with Strategic Lead Resources & Programmes) should review the RAG report to ensure that it provides a clear consistent overview of progress. We have suggested potential headings that could be considered. We would also suggest that the original numbering system may provide improved consistency across the reports over time.	Having considered the feedback, we think that with the recent revisions the current RAG system works. We will, however, take on board the feedback and reinforce the message of the need for realistic and consistent RAG ratings within the Zero Carbon Team, with Action owners and with Workstream Leads.	The RAG report on progress in the monitoring report had been amended to ensure that it was consistent with the messages reported elsewhere in the CCAP monitoring report, whilst the ratings had been reviewed since the previous report and realistic assessments had been made on the progress of activity. Internal Audit opinion: Implemented	No further action required
Climate Change Action Plan (CCAP) - Reporting	31 October 2023	The Strategic Lead for Resources and Programmes, should ensure that the known significant risks to delivery of the CCAP are included in both the quarterly and annual report.	We will include more detail on risks to the delivery of actions within the Plan. We will also include details of wider risks such as those presented by national energy policy and national funding policies and programmes which are essential to us being able to deliver but which are out of our direct control.	A new section had been added to the monitoring report highlighting the strategic challenges associated with CCAP delivery, and where possible identifying mitigating actions. Through discussion we also understand that specific challenges had also been discussed with relevant stakeholders. It should be noted that the Council's emissions remain within the carbon budget set in the CCAP 2020-25. Internal Audit opinion: Implemented	No further action required
Homelessness – Shared Accommodation	30 November 2023	A review of the policy and procedure documentation should be undertaken to ensure that sufficient detail is included with	Draft to be finalised and shared with MCC Trans Inclusion Working Group for sign off.	The refreshed Transgender Inclusion Policy for the Homelessness Service has been approved and signed off by the	No further action required

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		regard to utilising single sex accommodation to accommodate individuals in transition and the rationale for this approach		Trans Inclusion Working Group and the Equalities Team. Internal Audit opinion: Implemented	
Imprest Accounts	31 December 2023	<p>A framework of roles and responsibilities in relation to imprest accounts should be developed. This should include:</p> <ul style="list-style-type: none"> • Scrutiny of reconciliations by managers and departmental finance staff. • Monitoring of bank balances. • Assurance over timely delivery of corrective actions (where required). • Guidance on when and how issues should be escalated, including to Internal Audit as appropriate. <p>Once agreed, this should be communicated to all relevant staff and compliance with the framework should be monitored.</p>	<p>The Imprest Accounts operational guidance will be redrafted to ensure it sets out day to day responsibilities for account holders, and include the additional wider roles and responsibilities, that will include those of:</p> <ul style="list-style-type: none"> • Service managers – required to undertake regular reconciliations and ensure that cash is spent in line with approved business case. • Departmental finance staff – provide both support to imprest holders, and also an extra layer of control to ensure reconciliations are being done on an ongoing basis, provide assurance that cash is spent in line with approved business case and that cash is the most appropriate route for funding expenditure. • Corporate Finance – regular review and reporting on imprest bank balances and reconciliation status. <p>Once complete the updated guidance note will be made available on the intranet and</p>	<p>The Imprest Accounts policy has been redrafted and approved. This includes guidance on all the issues suggested in our recommendation, including a dedicated section on staff roles and responsibilities.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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			<p>communicated to all relevant staff.</p> <p>Compliance with the guidance will be monitored and reported as part of the regular integrated performance and budget report.</p>		
Imprest Accounts	31 December 2023	<p>A clear procedure for the approval, set-up and regular review of the business need for all imprest accounts should be developed and approved. This should include a template request form and should give details of who should approve requests for accounts.</p>	<p>With immediate effect any new requests for imprest account will be considered by both the relevant departmental Finance Lead and Exchequer Services Manager, in order that the ask can be assessed and reviewed and determined that an imprest account is the correct approach.</p> <p>As part of the revised guidance on imprest accounts, clear guidance will be included on setting up and establishing new accounts. This will also require prior discussion and approval from the departmental Head of Finance, with notification being provided to the Core Finance Team. The guidance section will be drafted by both finance staff and the Exchequer Services Manager to ensure both angles are covered.</p>	<p>The redrafted Imprest Accounts policy includes guidance on expectations in this area.</p> <p>A template request business case form has been developed and all account holders have been asked to complete this.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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			<p>An imprest request business case form will be created for new requests, this will include various levels of approval and will be included as part of the guidance along with a suite of other forms that will seek to standardise reconciliations, record of usage and initial set up and closure. These will all be included as part of the updated guidance note.</p>		
Foster Care Payments	28 February 2024	<p>The process for setting up and making payments, ensuring the accuracy of payments and recovering overpayments seemed complex and involved staff from across a number of different teams including social workers, the foster care team, payments team and placements team. In terms of investigating issues of overlaps in payments even more teams can be drawn into the process including in some instances adults' teams. At the time of completing the audit fieldwork there was no overarching process map for the whole process demonstrating where for example one teams role finishes and the other starts. We are aware from the debrief meeting that a Finance Manager is in the process of re developing process maps including both the</p>	<p>This work is included in the boards remit.</p> <p>We have undertaken a review of the roles of commissioning officers and CPT linked to contro and CPLI's.</p> <p>End to end process maps to be defined and developed, to incorporate all stages from placement to payment.</p> <p>Reporting identified by PRI to be built for the service to carry out monthly checks on duplicates and make necessary changes in Liquid Logic to CPLIs. This will need to be communicated to the Payments Team for potential overpayments to be clawed back.</p>	<p>We have confirmed that there are end to end process maps now in place for the whole foster care payments system covering the work of the various teams involved in the process. Therefore we consider this recommendation to be fully implemented.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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		inputting of and making payments.			