

### Appendix 3 – Recommendations between 6 and 12 Months Overdue

| Audit Title                   | Due Date      | Recommendation   | Management Response  | Update/Opinion  | Ownership and Actions  |
|-------------------------------|---------------|--|--|---|--|
| Vendor Creation and Amendment | 30 April 2023 | <p>The Exchequer Services Lead should define and establish arrangements for the regular review of the vendor master file in its entirety, to identify duplicate or unused vendors and ensure that these are blocked from future use.</p> <p>We anticipate that support will be required from ICT in providing relevant data to enable this review to take place.</p>   | <p>Agree to recommendation. Exchequer Services takes part in the NFI (National Fraud Initiative) every 2 years which identifies duplicate accounts on our vendor records. This is currently taking place (late 2022). In addition to this an annual check of the VMF (vendor master file) will be added to the year end / new year schedule. There will also be a joint exercise as part of the ERP work to rationalise vendors.</p> | <p>The Systems Change Team will be exploring options for the enhancement of validation functionality as part of the new corporate finance system project.</p> <p><b>Internal Audit opinion:</b><br/>Partially implemented</p>   | <p><b>Director:</b> Carol Culley, Deputy Chief Executive and City Treasurer</p> <p><b>Executive Member:</b><br/>Councillor Akbar</p> <p><b>Status:</b> Nine months overdue</p> <p><b>Action:</b> Internal Audit to formally refer risk to project team to incorporate in ERP replacement system planning.</p>  |
| Social Value Monitoring       | 31 March 2023 | <p>Prompt action should be taken to ensure there are appropriate processes in place to ensure the timely use of banked hours received from the small works framework contractors before its expiry.</p> <p>This should also consider reminders to relevant officers of the need for hours to be redeemed along with appropriate timescales. This may also be used to generate ideas/proposals for use of banked hours should this be required.</p> <p>Decision making and the recording of approval to use banked hours should be determined to ensure consistency, fairness, and transparency. Mechanisms for</p> | <p>Agreed. The Social Value Governance Board will discuss options for use of the banked hours at its next meeting in October.</p> <p>Work is also being undertaken with Corporate Estates to discuss options for use of social value contributions for ongoing maintenance work in community asset transfer properties and how this could work in future iterations of NWCH frameworks.</p>  | <p>The small works framework has now expired (end of September 2023). However, proposals for use of the remaining hours were approved by the Head of Integrated Commissioning and Procurement and were shared with the Social Value Board earlier in the year.</p> <p>We were informed that some social value will continue to be delivered after the framework's expiry as the hours owed take effect from when the client is in contract with the contractor so we will still be realising social value on those specific jobs.</p> | <p><b>Director:</b> Carol Culley, Deputy Chief Executive and City Treasurer</p> <p><b>Executive Member:</b><br/>Councillor Akbar</p> <p><b>Status:</b> Nine months overdue</p> <p><b>Action:</b> Update requested from Head of Integrated Commissioning and Procurement. If assurance not obtained by year end then Service Head and Director to attend Audit Committee to explain delays / challenges and plans to reduce risk.</p> |

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|                    |              | reporting the outcome of used hours should also be developed.   |   | <p>We have requested further detail from the service on the extent of banked hours remaining and proposals for their use. As such we consider this to be partially implemented.</p> <p><b>Internal Audit opinion:</b><br/>Partially implemented</p>   |  |
| Adaptations Review | 30 June 2023 | A centralised workflow with supporting procedures should be produced to map the end to end process for delivery, including defined timescales for each process stage; from initial request, through assessment, to decision and completion of adaptation and sign off the work. This should clearly identify the point at which adaptations pass between the various partners involved in the process and the documentation that should be completed. | This already exists and is in the appendices of the SLA but will be reviewed and updated to match the revised DFG guidance and then annually.   | <p>This has been completed as part of the design of the new case management system for the process that is completed by MEAP. No further work has been completed on wider partner systems as they are now working to transition all adaptations work back into MCC. The workflow is covered in the existing SLA.</p> <p>We have concluded in our follow up audit that the decision to bring all adaptations work back into MEAP superseded this recommendation and that the follow up report will make a new recommendation that reflects this fundamental change in circumstances.</p> | <p><b>Director:</b> Bernie Enwright, DASS</p> <p><b>Executive Member:</b><br/>Councillor Robinson</p> <p><b>Status:</b> Classed as superseded and no longer relevant. Audit focus will be on review of action to address new recommendation in follow up audit report.</p> |
| Adaptations Review | 30 June 2023 | Options for achieving a more consistent and streamlined approach for recording and tracking adaptation requests must be considered. There are several   | MEAP are in the process of implementing Case Manager from Foundations (a cloud-based database that will address this recommendation and has the | Our follow up review has confirmed that MEAP now have the database in place for all work completed within the team. This was not rolled out to  | <p><b>Director:</b> Bernie Enwright, DASS</p> <p><b>Executive Member:</b><br/>Councillor Robinson</p>  |

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|                              |              | <p>different options that could be considered to achieve this; specifically:</p> <ul style="list-style-type: none"> <li>• Develop a centralised database on which all adaptations work is documented from the completion of initial assessment through to completion and sign off the work, which can be accessed by MEAP and all RPs.</li> <li>• Develop a standard approach to recording adaptations activity across all adaptations with a single spreadsheet between MEAP and each of the RPs for their work.</li> <li>• Develop a set of minimum standards for documenting adaptations activity. Each RP and MEAP will therefore be required to meet these minimum standards for their records but will still maintain ownership of their monitoring records and there will be no shared access.</li> </ul> <p>If the option chosen does not involve shared records between MEAP and the RPs, then MEAPs waiting lists should be regularly shared with each RP so that they have clarity on the numbers on the MEAP waiting lists that may come through for adaptations in their area.</p> | <p>capability to cover all tenures/landlords). It will provide a comprehensive recording and tracking system with excellent performance management capability built in. (Subject to confirmation there will be no GDPR issues regarding sharing information/system can adequately limit access to information by user etc). MEAP have requested a Liquid Logic change to be able to report on the RP waiting lists and will be able to provide this as soon as the change/report has been actioned.</p> | <p>other RPs as it was not possible due to GDPR restrictions. The existing SLA that was in place at the time of the audit setting out documentation requirements is still in place and the decision has been taken not to explore this any more given the plans to bring all adaptations work back into the MEAP team by September.</p> <p>We concluded in our follow up audit that the decision to bring all adaptations work back into MEAP superseded this recommendation and that the follow up report will make a new recommendation that reflects this fundamental change in circumstances.</p> | <p><b>Status:</b> Classed as superseded and no longer relevant. Audit focus will be on review of action to address new recommendation in follow up audit report.</p> |
| Adults Care Package Payments | 30 June 2023 | The Deputy Director (Adult Social Care), supported by the LAS and ContrOCC Steering Board, should   | This is a key part of the project work which is in progress. Whilst this is priority, the expansion of  | We are in the process of completing a full follow up audit in this area with a report due to  | <b>Director:</b> Bernadette Enright<br>Executive Director, Adults Social Services  |

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|                              |              | <p>identify, and agree (with respective management) service standards for each activity from creation of CPLI's to Invoice reconciliation and dispute resolution.</p>  | <p>the Brokerage Team (planning for go live April 2023) and the creation of a ContrOCC 'system hub' team will necessitate changes in process which need to be designed and implemented alongside the agreement of service standards (including for other services involved in the overall process)</p> <p>The planned completion date reflects critical dependency with these other priorities.</p> | <p>be issued in January. The service took the decision to undertake a larger redesign of processes than our audit recommended with our recommendations picked up as part of this wider redesign. Whilst this has delayed the implementation of our recommendations, if successful the new operating model should address the issues identified and set up the service for improved long term operations. For this recommendation it is clear that significant work has been undertaken and there has been progress, although the iterative project methodology has meant we are only able to consider it partially implemented.</p> <p><b>Internal Audit opinion:</b><br/>Partially implemented</p> | <p><b>Executive Member:</b> Councillor Robinson</p> <p><b>Status:</b> Six months overdue</p> <p><b>Action:</b> Completion and reporting of follow up audit. If this confirms risk remain then Director to be asked to update Audit Committee on proposed actions to reduce risk.</p> |
| Adults Care Package Payments | 30 June 2023 | <p>The Deputy Director (Adult Social Care) should lead in the production of integrated guidance for the CPLI to payment processes. This guidance needs to include:</p> <ul style="list-style-type: none"> <li>• The standards in Recommendation 1.</li> <li>• Team specific operational responsibilities.</li> </ul> | <p>As above, this work is a key part of the project work in progress. Again, as the way in which the teams who interact with the process will be changing in two key ways (expansion of the brokerage team, and creation of a system hub team) – it will be necessary to sequence this work</p>   | <p>As above</p> <p><b>Internal Audit opinion:</b><br/>Partially implemented</p>   | <p>As above</p>  |

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|                              |              | <ul style="list-style-type: none"> <li>• What each Team can expect from others.</li> <li>• Processes for dispute resolution (when CPLI and Invoices don't reconcile), and how responsibility for this is appropriately allocated to the correct team.</li> <li>• Expectations of management review of activity.</li> </ul>  | to facilitate those functions becoming operational.   |   |                       |
| Adults Care Package Payments | 30 June 2023 | <p>The Deputy Director (Adult Social Care), supported by the LAS and ContrOCC Steering Board and by PRI, should identify what management information could be produced (and how often) to support the monitoring of these processes. Reports linked to service standards (from recommendation 1) detailing how long various aspects of this process take could be key to driving improvements.</p> <p>Examples of this could include reports covering how long it takes:</p> <ul style="list-style-type: none"> <li>• The charging team to complete a financial assessment</li> <li>• The brokerage team to identify providers</li> <li>• The brokerage team (or Social worker) to set up a CPLI</li> <li>• Team managers to approve CPLI</li> <li>• Payments team to respond to failures to reconcile.</li> </ul> <p>Team management should use this information, for example during</p> | <p>A data quality scorecard is now in place which has identified an initial collection of metrics including for example 'number of authorised CPLIs not activities'. This will develop in parallel with the work described above and our wider work to improve data quality over the coming months.</p> | <p>As above</p> <p><b>Internal Audit opinion:</b><br/>Partially implemented</p> | As above              |

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|             |          | supervisions or one to ones, to support service improvement. |                     |                |                       |