

## Appendix 4 – Recommendations between 1 and 6 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Adaptations Review	31 August 2023	<p>The Adaptations SLA should be reviewed, updated, and formally agreed as a priority, and reviewed / revised annually thereafter. Consideration should be given to including representatives from the RPs in the initial review to ensure the future SLA is balanced and includes the requirements of both the City Council and the RPs.</p> <p>Once the SLA between the City Council and the three main RPs is in place, SLAs should also be developed with the smaller RPs for adaptations work completed for them. These SLAs should be consistent with the requirements of the main SLA.</p> <p>As part of the refresh of the SLA the performance reporting requirements and current performance indicators should be reviewed and revised. This should include performance reporting from the RPs on their activity and should include consideration of what performance information it may be useful to report to the RPs from MEAP.</p> <p>The Adaptations Policy should also be reviewed annually.</p>	<p>Agreed. The RPs and Northwards were involved in setting up the original SLA. Meetings will be set up with Lead RPs and Housing Services to take this forward. However, refer to actions below for recommendation 3 which may affect this.</p> <p>The ongoing discussion and a decision in relation to bringing the smaller RPs back in house identified as one framework would be utilised.</p> <p>Agree, PI's need to be simple, informative and what is required. We will use the new DFG guidance as a format.</p> <p>We do always update the Adaptations Policy when there is any change to policy or legislation/legal rulings etc. And will arrange an annual review.</p>	<p>We have confirmed that a draft SLA was developed and shared with partners but a decision has since been taken to bring all adaptations work back into the Council by the end of September 2024.</p> <p>No further work will therefore be completed on a revised SLA and management confirmed that the existing SLA was still in place and that action had been taken in key areas to address ongoing issues, for example in relation to ongoing contributions to works by the RPs. Workstream meetings will continue to be held with RPs with frequency likely increasing and these meetings will be used to support transition arrangements.</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>Director:</b> Bernie Enwright, DASS</p> <p><b>Executive Member:</b> 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	31 August 2023	<p>In the review and revision of the SLA recommended at recommendation 1 above; the requirements around quality checks should be clearly</p>	<p>Agree with the need to include within the SLA and creation of standard document. If the three Lead RPs continue to deliver their own major</p>	<p>As outlined for the recommendation relating to development of an SLA above, we have confirmed that due to the decision to bring adaptations work</p>	<p><b>Director:</b> Bernie Enwright, DASS</p> <p><b>Executive Member:</b> Councillor Robinson</p>

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		articulated and consideration should be given to developing a standard document to be completed demonstrating quality checks have been completed prior to handover.	adaptations, there is an option for MEAP Technical Officers to sign off all completed works across all tenures but additional resources will be needed to do this. It is Important that there is independent sign off that the works delivered are appropriate and meet Assessment of Need and this will provide robust quality assurance.	back into the MEAP team there is no longer a plan to implement a new SLA. Therefore no revisions will be made to process for quality checks.  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.	<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.
Adult Social Care Contract Governance	30 June 2023	<p>Management should explore options for addressing the capacity issues currently faced by the Contracts Team which is limiting the progression of planned development work to strengthen the impact of the team.</p> <p>All proposed improvement actions should be consolidated into a single action plan with target timescales for completion. Appropriate monitoring mechanisms to track progress with the action plan should be established.</p>	<p>1) The 4th Contract Officer appointed is currently going through post interview process. Once in post, the Adults directorate will have a Contracts Officer covering each of the 4 large service areas (LD, MH, Homecare and Older People bedded care).</p> <p>2) The Contracts Team is further expanding to include 2x Grade 5 Contract Support Officers to support with the wider growth and service delivery of the function</p> <p>3) The Head of Contracts has ambitions to grow the team further to expand its operational oversight of service delivery. This area of growth will be assessed through Q4 of 22/23 and into Q1 of 23/24</p> <p>4) The Controcc programme of work is gathering pace and the creation of a 'hub' which will</p>	<p>Whilst some progress was made initially to increase the capacity of the team, this remains an area of challenge for the team. In recent months, temporary cover from existing resources has been sourced to cover portfolio areas and plans are being reviewed to potentially split certain portfolios to ensure there is sufficient capacity.</p> <p>The Controcc work is progressing with oversight of delivery of this programme provided by the programme Board. Once issues are addressed, this will free up the time of the contracts team to better focus on contract management activity and proposed development work. As such, we consider this recommendation to be partially implemented.</p> <p><b>Internal Audit opinion:</b> Partially implemented</p>	<p><b>Director:</b> Bernadette Enright Executive Director, Adults Social Services</p> <p><b>Executive Member:</b> Councillor Robinson</p> <p><b>Status:</b> Six months overdue</p> <p><b>Action:</b> To progress with follow up review to determine and assess progress.</p>

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			<p>form outside of the contracts team remit will increase Contract Officer capacity to undertake Contract Management activities. The Controcc programme activities will commence over Q3/Q4.</p>		
<p>Adult Social Care Contract Governance</p>	<p>30 September 2023</p>	<p>Active contract management/monitoring of providers for those areas of a contract not covered as part of the PQI team monitoring should begin. These should aim to seek assurance on an ongoing basis over areas including:</p> <ul style="list-style-type: none"> <li>-Social value</li> <li>-Carbon reduction</li> <li>-Provider payments</li> <li>-Ongoing financial resilience of providers.</li> <li>-Capacity.</li> <li>-Other KPIs not covered by PQI team.</li> </ul>	<p>It is noted that a focus on assurance on the areas listed require a collaborative approach across a number of functions, supported by contracts including commissioners and Finance.</p> <ol style="list-style-type: none"> <li>1) The developments covered under action 1 responses will create capacity in the contracts team to undertake Contract Management activities.</li> <li>2) The team are currently being set objectives and drafting workplans for each portfolio area. This will be concluded by the end of November.</li> <li>3) For LD and MH services – We are now establishing quarterly SCRUM meetings with 3 critical suppliers in each service area to commence from January 2023. We will be rolling this out to homecare and bed based care provision during Q4.</li> <li>4) Complete the Contracts Team SOP by April 2023</li> <li>5) Work with Commissioners to implement non-Quality based KPIs for new Contracts (April to September 2023).</li> </ol>	<p>We confirmed progress has been made to enhance assurance over providers including the roll out of contract uplifts to all Manchester based providers to help in their continued financial sustainability. Previously planned Supplier Contract Review and Utilisation Meetings (SCRUM) have been piloted which should help in better identifying risks and pressures and discussing any finance or performance related issues. There was recognition from management that whilst the initial pilot proved beneficial there are further tweaks needed to improve the process before the wider roll out of these across providers.</p> <p>Social value and carbon reduction requirements within contracts and subsequent monitoring activity continues to be challenging although planned procurement of the Mental Health and Learning Disability contracts should help to ensure any current gaps and shortfalls are addressed. As such, we consider this recommendation to be partially implemented.</p> <p><b>Internal Audit opinion:</b> Partially implemented</p>	<p><b>Director:</b> Bernadette Enright Executive Director, Adults Social Services</p> <p><b>Executive Member:</b> Councillor Robinson</p> <p><b>Status:</b> Three months overdue</p> <p><b>Action:</b> To progress with follow up review to determine and assess progress.</p>

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Contracts Risk Management	31 August 2023	<p>Means of gaining assurance over gold contracts and the timeliness of this should be assessed to provide a greater understanding of the scrutiny, assurance, and operational monitoring of the Council's most critical contracts.</p> <p>This should be viewed against the current requirements of the Due Diligence Framework to optimise the intelligence and assurance we have over gold contract suppliers. We would expect this information to then be used to provide an assessment of the risk exposure level relating to each gold contract and allows for preventative/reactive measures to be taken in response to risks identified.</p> <p>We have provided a list below of potential details to be captured on the monitoring sheet although recognise this is not exhaustive:</p> <ul style="list-style-type: none"> <li>• Company key details, company number, parent company details, sub contractor details,</li> <li>• Supplier financial data, claims, early payments, external funding, financial resilience</li> <li>• H Score – Company watch</li> <li>• Overall risk rating – operational risk</li> <li>• Contract management data – risks/issues, Contract management plan</li> <li>• Contract/spend data – original contract price, actual contract</li> </ul>	<p>The recommended action above picks up on two related but distinct elements: due diligence (particularly in relation to the economic and financial standing of suppliers) and performance management. On the first of these, ICP will explore with contract managers how we can refine the Due Diligence framework recording accordingly, although some of the above issues relate more to the second element, performance management. ICP will work with Major Contracts Leads to develop a more consistent summary reporting pro forma which could be reviewed by the Major Contracts Board and Directorate Management Teams. It will be important in this to make the reporting as streamlined as possible.</p>	<p>Integrated Commissioning and Procurement (ICP) produce a high level summary of key risks and issues for gold contracts to the Major Contracts Board, including an overall RAG rating, and summary position from the relevant contract manager regarding whether performance is meeting expectations, whether social value is being delivered to expectations, risk of financial pressures on the contract (a key risk currently given the high inflation rates this year) plus any issues for the Board to be aware of.</p> <p>ICP have commenced, from September and October 2023, new quarterly meetings with directorate management teams to run through their contractual positions (all contracts not just gold), spend with suppliers and the recommissioning plans. A standard information pack has been developed for each DMT, including H-scores on suppliers, which will be refined further following completion of the initial round of meetings.</p> <p>The due diligence framework is sent to managers of gold and silver contracts. ICP are currently working with the contract management system supplier to add the relevant fields into the system, which will be used going forward instead of capturing</p>	<p><b>Director:</b> Carol Culley, Deputy Chief Executive and City Treasurer</p> <p><b>Executive Member:</b> Councillor Akbar</p> <p><b>Status:</b> Four months overdue</p> <p><b>Action:</b> To assess supporting documentation once received.</p>

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		<p>price, variance, payments history (disputes, aged POs, credits)</p> <ul style="list-style-type: none"> <li>• Continuity data – BCP, test of BCP</li> <li>• Re-procurement details/</li> <li>• Operational performance data – KPIs, project schedule data, H&amp;S, contract compliance, relationship management status.</li> <li>• Risk/issues – ones to watch</li> </ul>		<p>information on word documents and emails.</p> <p>We are awaiting documentation to support the progress described which we will then assess ahead of closing the recommendation.</p> <p><b>Internal Audit opinion:</b> Partially implemented</p>	
Review of Fire Risk Assessment Processes (Residential Properties)	30 September 2023	<p>A coordinated approach is needed to ensure the Council is appropriately addressing all fire safety related recommendations related to its residential buildings. This includes actions made as part of fire risk assessments, those made in EWS1/PAS9980s and any other relevant recommendations.</p> <p>This should incorporate an assessment of ongoing budget provision, procurement options for the commissioning and delivery of required works and the prioritisation of works to ensure work is planned efficiently and in alignment with other priorities.</p> <p>Parameters and expectations for jobs to be undertaken by the various teams (repairs and maintenance/minor works) should be defined and communicated to provide clarity and ensure consistency.</p>	<p>A Fire Safety Strategy will be developed with Strategic Housing for the overarching management and delivery of Fire Safety Actions and other building safety remedials as a result of EWS1/PAS9980 assessments for all residential buildings.</p> <p>Specific attention will be in respect of roles and responsibility and accountability across the Council at Senior Management level.</p>	<p>Progress has continued building on previous updates reported to Audit Committee.</p> <p>A suite of documents have been produced making up the Council's Fire Safety Plan and Fire Safety Management Procedure. This includes the overarching management and delivery of FRA actions and other building safety remedials. This also outlines the key roles and responsibilities. Whilst the procedures are now operational, as these had yet to be approved by the Housing Board we consider this to be partially implemented until approval is sought in February 2024.</p> <p><b>Internal Audit opinion:</b> Partially implemented</p>	<p><b>Director:</b> Neil Fairlamb, Strategic Director: Neighbourhoods</p> <p><b>Executive Member:</b> Councillor White</p> <p><b>Status:</b> Three months overdue</p> <p><b>Action:</b> To continue to request updates from the service and evaluate progress.</p>
Review of Fire Risk Assessment Processes	30 September 2023	A robust corporate access strategy should be developed to define the processes to be followed in the	Strategic Housing and Housing Services reviewing the Refusals and Access Policy to	Further progress has been made with this recommendation. This has consisted of a joint meeting of	<b>Director:</b> Neil Fairlamb, Strategic Director: Neighbourhoods

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(Residential Properties)		<p>event a resident will not allow access to complete required works.</p> <p>This should be developed in conjunction with advice from legal services and include escalation routes should access not be granted.</p> <p>Once finalised officers should be briefed on the policy and the requirements of the policy and implemented as soon as possible.</p> <p>Works and attempts to gain access should then be prioritised according to risk.</p>	<p>ensure a consistent approach across all Council social housing.</p>	<p>colleagues from Strategic Housing and Housing Services in December 2023 to discuss the draft policy, including what will need to be implemented to sit alongside the policy. It was agreed that a proactive approach is needed to reduce the number of incidents of refusals / no access.</p> <p>In relation to repairs and maintenance, any injunctions sought are to be based on risk. To facilitate this assessment Housing Services will produce a document which sets out common requests for service and how this will be assessed to determine whether or not the injunction process would be required should refusal / no access be granted.</p> <p>In relation to Improvements it was agreed to trial the new approach on an internal project. Given the project has not yet been confirmed and the policy and procedure documents are not yet finalised or approved we consider this to be partially implemented.</p> <p><b>Internal Audit opinion:</b> Partially implemented</p>	<p><b>Executive Member:</b> Councillor White</p> <p><b>Status:</b> Three months overdue</p> <p><b>Action:</b> To continue to request updates from the service and evaluate progress.</p>
Review of Fire Risk Assessment Processes (Residential Properties)	31 December 2023	<p>Increased priority to address FRA actions is needed and should be driven by senior managers across the relevant directorates to allow for FRA actions to be given the priority needed. This should be supported by strong</p>	<p>The recommendation is accepted.</p> <p>In line with the development of the Fire Safety Strategy, roles and responsibilities will be identified. The governance in</p>	<p>Whilst we understand from the service work has commenced to reduce the exposure to risk we will update and report on progress as part of formal follow up review work planned for February/March 2024.</p>	<p><b>Director:</b> Neil Fairlamb, Strategic Director: Neighbourhoods</p> <p><b>Executive Member:</b> Councillor White</p>

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		<p>communications to provide clarity over the risks and priorities assigned to this work.</p> <p>To facilitate this, sufficient resources and capacity needs within the various teams should be put in place/made available to allow this work to be progressed and delivered as intended.</p> <p>Work should be undertaken to define the roles, responsibilities and expectations of the various teams involved in the completion of FRA actions. Documented process flow charts would also help to map the process from start to finish and teams are able to more clearly see how they sit within the process. This will be particularly helpful given the forthcoming staffing changes through recruitment and others leaving the organisation.</p> <p>Consideration could be given to the adoption of a more operational group sitting below the FRA group to complete actions and the establishment of FRA champions within teams/services to act as a central communication point for updates, issues etc.</p> <p>Appropriate arrangements for oversight, assurance and any subsequent escalation is needed to ensure actions are progressing as planned.</p>	<p>respect of management and monitoring of actions will be revised including attendance of senior offices in the FRA group and development of an operational group. The priority needs to be</p> <p>Data management and reporting and tracking will be revised and developed to support the effective monitoring and management and reporting of progress through the FRA Group and into the relevant Boards.</p>	<p><b>Internal Audit opinion:</b> Not implemented</p>	<p><b>Status:</b> Due</p> <p><b>Action:</b> To complete follow up review in February/March to assess progress.</p>

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Review of Fire Risk Assessment Processes (Residential Properties)	31 December 2023	<p>Contingency arrangements to support the completion of core parts of the process should be established in the event of the absence of key officers integral to the timely completion of FRA actions.</p> <p>Assessment, interpretation and allocation of FRA actions should be undertaken by officers with the technical knowledge to interpret FRA actions. This should consider the need for any additional survey/design work in order to prepare for it being passed to the relevant team for completion to ensure this is allocated to the most appropriate team for actioning with an appropriate level of detail.</p>	<p>The recommendation is accepted.</p> <p>A full review of resource requirements across Building and Fire Safety to be undertaken to include technical expertise within the team and across the Council in relation to the strategic and operational management of building and fire safety.</p>	<p>Whilst we understand from the service work has commenced to reduce the exposure to risk we will update and report on progress as part of formal follow up review work planned for February/March 2024.</p> <p><b>Internal Audit opinion:</b> Not implemented</p>	<p><b>Director:</b> Neil Fairlamb, Strategic Director: Neighbourhoods</p> <p><b>Executive Member:</b> Councillor White</p> <p><b>Status:</b> Due</p> <p><b>Action:</b> To complete follow up review in February/March to assess progress.</p>
Review of Fire Risk Assessment Processes (Residential Properties)	31 December 2023	<p>Options should be explored for gaining additional value from the current contract with Savills.</p> <p>There should be an assigned contract manager to undertake this role which should incorporate regular, robust contract monitoring and management activity supported by appropriate records.</p> <p>This should also consider the quality of information provided resulting from FRAs including costings assigned to actions and mechanisms established to enable the challenge of actions, request for clarity/further detail, options for exploring but not necessarily acting on actions raised to facilitate a more efficient response</p>	<p>The recommendation is accepted.</p> <p>The resource review will consider how and where resources should be allocated to develop the FRA process and provide scrutiny over the requirements across Building and Fire Safety with technical expertise within the team and across the Council. This will tie in to working to a new BAU process for managing FRAs from January 2024.</p>	<p>Whilst we understand from the service work has commenced to reduce the exposure to risk we will update and report on progress as part of formal follow up review work planned for February/March 2024.</p> <p><b>Internal Audit opinion:</b> Not implemented</p>	<p><b>Director:</b> Neil Fairlamb, Strategic Director: Neighbourhoods</p> <p><b>Executive Member:</b> Councillor White</p> <p><b>Status:</b> Due</p> <p><b>Action:</b> To complete follow up review in February/March to assess progress.</p>



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		<p>to addressing actions raised.</p> <p>To support this, processes should be established to facilitate the validation, interpretation and challenge of actions raised by the contractor. This could lead to a reduction in the number of actions, reclassification of some to advisory rather than required and reduce the number of actions which require further detail in order to progress.</p> <p>Options to support the resolution of more actions at the time of the fire risk assessment should be explored where on site Caretakers or Building Managers can immediately resolve the risk identified preventing the need for further action at a later date.</p>			
<p>Review of Fire Risk Assessment Processes (Residential Properties)</p>	<p>31 December 2023</p>	<p>Work should progress at pace to ensure the organisational structure is added to Risk Hub and the Council's costings are incorporated and replace the costings currently assigned which are not correct.</p> <p>Reconciliation work should continue to highlight and remove any duplicate actions on Risk hub.</p> <p>All current unassigned actions should be allocated to the correct teams for completion.</p>	<p>The recommendation is accepted.</p> <p>Work has commenced on this and with the recruitment of an interim Fire Safety Manager will be progressed in conjunction with input from the Capital Delivery team and Investment and Strategic Asset Management and Strategic Housing.</p>	<p>Whilst we understand from the service work has commenced to reduce the exposure to risk we will update and report on progress as part of formal follow up review work planned for February/March 2024.</p> <p><b>Internal Audit opinion:</b> Not implemented</p>	<p><b>Director:</b> Neil Fairlamb, Strategic Director: Neighbourhoods</p> <p><b>Executive Member:</b> Councillor White</p> <p><b>Status:</b> Due</p> <p><b>Action:</b> To complete follow up review in February/March to assess progress.</p>

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Review of Fire Risk Assessment Processes (Residential Properties)	31 December 2023	<p>A framework for determining and providing assurance through management information and reporting and quality assurance processes should be developed for FRA actions.</p> <p>The format and data currently being reported on should be reviewed to ensure this includes the most pertinent detail to allow for prioritised focus of action. This should also aim to report data in such a way to allow for comparison of position with other periods/areas and to enable identification of highest risk actions/areas/non performance. Better use could be made of the reporting functionality within Risk Hub to reduce the manual work involved in the reporting of data.</p> <p>Quality assurance mechanisms should be developed ahead of reaching business as usual and should be supported by an appropriate level of resource to ensure this is sustainable. This could consist of sample checking, deep dives into specific areas, buildings or teams.</p>	The recommendation is accepted and reports will continue to be developed via Risk Hub to present key data in a more frequent and accessible manner via the Council's Housing Board and operational working groups.	<p>Whilst we understand from the service work has commenced to reduce the exposure to risk we will update and report on progress as part of formal follow up review work planned for February/March 2024.</p> <p><b>Internal Audit opinion:</b> Not implemented</p>	<p><b>Director:</b> Neil Fairlamb, Strategic Director: Neighbourhoods</p> <p><b>Executive Member:</b> Councillor White</p> <p><b>Status:</b> Due</p> <p><b>Action:</b> To complete follow up review in February/March to assess progress.</p>
Council Tax – Discounts and Exemptions	30 November 2023	The Head of Corporate Revenues should develop a timetable for regular review of all live discounts and exemptions, to confirm that eligibility is continuing. As part of this a risk assessment should be undertaken to determine the most appropriate frequency and method	Agreed. We have just gone out to tender for, amongst other things, third parties to undertake reviews of major discounts and exemptions. Once this tender is awarded, we will agree a timetable of reviews with the successful company based on potential	<p>A decision on appointment of a third party to deliver this work was expected in January 2024.</p> <p>It was noted that a better outcome will be achieved by involving the appointed company in developing the timetable for their work.</p>	<p><b>Director:</b> Carol Culley, Deputy Chief Executive and City Treasurer</p> <p><b>Executive Member:</b> Councillor Akbar</p> <p><b>Status:</b> Two months overdue</p>

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		<p>of review for each category of discount or exemption awarded.</p> <p>Delivery of work in line with the agreed timetable should be monitored to identify any resourcing challenges at the earliest opportunity.</p>	<p>risk that the review/exemption is no longer applicable, the numbers of different types of reviews/exemptions and the financial exposure faced by the Council if they are wrongly in place.</p>	<p><b>Internal Audit opinion:</b> Not implemented</p>	<p><b>Action:</b></p>
Imprest Accounts	31 December 2023	<p>Imprest account holders should rectify the specific imbalances outlined in our audit field work at the earliest opportunity. We note that steps previously taken by account holders have not resulted in the accounts returning to a balanced position, and therefore anticipate that support will be required from departmental finance teams in order to achieve a balanced position.</p>	<p>Departmental finance teams will work with imprest account holders to try and reconcile any imbalances. If the account cannot be reconciled, a brief report will be drafted setting out what checks and balances have been undertaken, whether there are any anomalies or transactions that need to be highlighted, and the required adjustments to bring the accounts back into balance. This will be reviewed by the Deputy City Treasurer and the departmental management team. The adjustments required will be made as part of the Period 9 budget monitoring exercise.</p>	<p>Managers informed us that full reconciliations had been carried out in relation to the imbalances identified during our audit.</p> <p>For one account, a subsequent issue had occurred but this had been identified, isolated and was in the process of being resolved.</p> <p>For the other account, the reconciliation process had resolved some anomalies but a level of imbalance remained. Managers were drafting a report outlining the steps undertaken and the remaining required adjustments to achieve a balanced position.</p> <p><b>Internal Audit opinion:</b> Partially implemented</p>	<p><b>Director:</b> Carol Culley, Deputy Chief Executive and City Treasurer</p> <p><b>Executive Member:</b> Councillor Akbar</p> <p><b>Status:</b> One month overdue</p> <p><b>Action:</b> Continue to monitor</p>
Imprest Accounts	31 December 2023	<p>An agreed frequency of reconciliation should be confirmed with all account holders. This should be monthly at a minimum but could be more frequent as required. An escalation process and pathway should also be agreed if reconciliations are not completed.</p>	<p>As part of the account approval process, the imprest request form will require regularity of reconciliations to be agreed. The updated guidance will clearly set out that reconciliations are to be carried out at least on a monthly basis, although it may be more frequent based on value and</p>	<p>Imprest account holders have all been asked to complete the imprest request business case form, which includes details of the expected frequency of reconciliation. These are expected to be returned by the end of January.</p>	<p><b>Director:</b> Carol Culley, Deputy Chief Executive and City Treasurer</p> <p><b>Executive Member:</b> Councillor Akbar</p> <p><b>Status:</b> One month overdue</p> <p><b>Action:</b> Continue to monitor</p>

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		<p>Where accounts are identified that do not financially require a regular reconciliation, the business case for these should be reconsidered to confirm whether the account continues to be required.</p>	<p>volume of transactions. The reconciliations will need to be signed off and approved by a line manager, with a copy being retained within the service and another copy being forwarded to the departmental finance team.</p> <p>The regular reconciliations will be included as part of the current financial management quality assurance sessions with the Deputy City Treasurer. This will involve at least setting out number of imprests, overall balances and confirmation that the monthly reconciliation has been undertaken as part of the month end process.</p> <p>The final accounts closedown process will be amended to include a specific action setting out how all imprest accounts must be reconciled as at 31 March – with the reconciliation being signed off and submitted to the Core Finance team as part of the year end working papers.</p> <p>The guidance will clearly set out that if reconciliations are not being carried out, use of the imprest account will be suspended.</p>	<p>An approach to monitoring and escalation of non-compliance is being drafted.</p> <p><b>Internal Audit opinion:</b> Partially implemented</p>	
Building Control	30 November 2023	<p>The Information, Delivery and Support Team Manager should ensure that the specification for the new case management system addresses current system deficiencies, namely that there are proposals for: -Inbuilt notifications</p>	<p>This is agreed, however, this will rely on the supplier on the new system</p>	<p>We have met with the responsible officer and whilst we understand that work has commenced to reduce the exposure to risk, there have been challenges within the service affecting progress. We will update and report on progress as</p>	<p><b>Director:</b> Rebecca Heron Strategic Director: Growth and Development</p> <p><b>Executive Member:</b> Councillor White</p>

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		for actions due / overdue, -Inbuilt standard documentation / templates (where applicable), - Real time document uploads, - Links with other relevant casework / applications, -Management information and reporting.		part of formal follow up review work planned for April/May 2024.  <b>Internal Audit opinion:</b> Not implemented	<b>Status:</b> One month overdue  <b>Action:</b> To complete follow up review in March/April to assess progress.
Building Control	30 November 2023	The Development Compliance Manager should ensure that a framework is in place to assure that all new complaints or referrals of unauthorised work are managed in accordance with the defined procedures as per those complaints received under the planning regime. Action should be taken to address any areas of non compliance.	This is underway	We have met with the responsible officer and whilst we understand that work has commenced to reduce the exposure to risk, there have been challenges within the service affecting progress. We will update and report on progress as part of formal follow up review work planned for April/May 2024.  <b>Internal Audit opinion:</b> Not implemented	<b>Director:</b> Rebecca Heron Strategic Director: Growth and Development  <b>Executive Member:</b> Councillor White  <b>Status:</b> One month overdue  <b>Action:</b> To complete follow up review in March/April to assess progress.