

Appendix 1 – Implemented Recommendations

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
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"> • The charging team to complete a financial assessment • The brokerage team to identify providers • The brokerage team (or Social worker) to set up a CPLI • Team managers to approve CPLI 	<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>A follow up was completed in May 2024 and identified: -</p> <p>The ContrOCC project had developed and started producing a Data Quality Score Card, which included some of the metrics we suggested. It was clear from discussions that some of the other reported metrics did not accurately reflect the processes due to different understanding of the terminology, between the various teams involved.</p> <p>However, there were ongoing discussions with PRI and during our audit a new management report had recently been introduced. This report identifies incomplete service provision in Liquid Logic and reports on what stage it is at and how long it has been there. Although there are variances from the original recommendation, the end</p>	No Further Action Required

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		<ul style="list-style-type: none"> • Payments team to respond to failures to reconcile. <p>Team management should use this information, for example during supervisions or one to ones, to support service improvement.</p>		<p>result in terms of driving improvement, and reducing risk would be similar.</p> <p>Internal Audit opinion: Implemented</p>	
Privacy Notices	31 Oct 2022	<p>The Data Protection Officer (DPO) should co-ordinate an exercise to assess privacy notices and whether they are tailored to user groups identified as unlikely to understand the standard information given. Where required amendments are identified, the DPO should agree target timescales for delivery of these amendments with relevant officers.</p> <p>Formal consideration of the intended audience could be added to the scope of periodic reviews to ensure full coverage and evidence decision making as to whether tailored information</p>	Agreed	<p>The DPO undertook a review of best practice from other Councils and has drafted some easy to read information intended for children (and some adults) to understand the Council's arrangements with regard to privacy.</p> <p>This has now been published on the Council's website.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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		is required in specific circumstances.			
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 have undertaken a review to identify and block use of all unused vendors.</p> <p>Exchequer Services have prioritised the potential matches identified from the most recent NFI review and are working through these individually, to ensure that any duplicates are identified and blocked.</p> <p>Internal Audit opinion: Implemented</p>	No further action required
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</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>Please refer to Internal Audit Follow Up report for further detail. This was issued 17 April 2024 and subsequently reported in the quarterly update report to Audit Committee in July 2024.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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		<p>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>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 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 4) The Controcc programme of work is gathering pace and the creation of a 'hub' which will 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>		
Contracts Risk Management	31 August 2023	Means of gaining assurance over gold contracts and the timeliness of this should be assessed to provide a	The recommended action above picks up on two related but distinct elements: due diligence	A report was presented to Resources and Governance Scrutiny Committee in March 2024 which provided	No further action required

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		<p>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"> • Company key details, company number, parent company details, sub contractor details, 	<p>(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>an update on the Council's key contracts and current governance arrangements for major contracts. This provided assurance over the work of the Major Contracts Review Board, (which met six times during 2023) whose role includes oversight of the Council's gold contracts.</p> <p>Recent work undertaken by the Board included the development and application of Delivery Model Assessments for recommissioning and the review of bespoke reports on particular contracts .</p> <p>Further work has been undertaken to strengthen oversight of contracts including an enhanced training and development offer for contract managers, the development of a spend analysis tool which provides the top spend with suppliers by directorates and the roll out of the new contract management system which</p>	

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		<ul style="list-style-type: none"> • Supplier financial data, claims, early payments, external funding, financial resilience • H Score – Company watch • Overall risk rating – operational risk • Contract management data – risks/issues, Contract management plan • Contract/spend data – original contract price, actual contract price, variance, payments history (disputes, aged POs, credits) • Continuity data – BCP, test of BCP • Re-procurement details/ • Operational performance data – KPIs, project schedule data, H&S, contract compliance, relationship management status. • Risk/issues – ones to watch. 		<p>should facilitate better performance management of suppliers.</p> <p>Given the improvement work since our audit we consider the exposure to risk is reduced and therefore consider this to be implemented.</p> <p>Internal Audit opinion: Implemented</p>	
Foster Care Payments	7 November 2023	Current work ongoing to develop process maps for the whole payments process from raising the payments on liquid logic through to making the payments and	<p>This work is included in the boards remind.</p> <p>We have undertaken a review of the roles of commissioning officers</p>	Process Maps (flow charts) have been created to visualise current Child Placements Payments processes, with input from Central Placements Team,	

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		<p>recovering any overpayments/ duplicate payments through controcc should be completed and shared with all staff involved in the payments process. This process map should also involve checks that should be completed by staff at each stage to minimise the risk of duplicate or overpayments including liaison with other children's services teams and adults' social services staff where necessary.</p>	<p>and CPT linked to controcc 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>Commissioning, CYP Payments Team. These flowcharts the process to be followed.</p> <p>Reporting has been identified and monthly checks are now carried out.</p> <p>Internal Audit opinion: Implemented</p>	
Waste and Street Cleansing Contract Performance Management	31 January 2024	<p>We recommend that the inspectors record the date failures are reported to the contractor and the date these are rectified by the contractor in every instance so that breaches of the SLA will be clearer. We recommend that the contract manager ensure price deductions are applied as</p>	<p>This is already in place and has been since 1 August 2023 (following audit feedback).</p>	<p>We have confirmed that all dates are now recorded and price deductions applied as per the PPM.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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		per the PPM for all missed SLAs.			
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</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>Please refer to Internal Audit Follow Up report for further detail. This was issued 20 March 2024 and subsequently reported in the quarterly update report to Audit Committee in April 2024.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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		communicated to provide clarity and ensure consistency.			
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 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 to 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</p>	<p>In line with the development of the Fire Safety Strategy, roles and responsibilities will be identified. The governance in 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 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>Please refer to Internal Audit Follow Up report for further detail. This was issued 20 March 2024 and subsequently reported in the quarterly update report to Audit Committee in April 2024.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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		<p>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>			

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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>	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>Please refer to Internal Audit Follow Up report for further detail. This was issued 20 March 2024 and subsequently reported in the quarterly update report to Audit Committee in April 2024.</p> <p>Internal Audit opinion: Implemented</p>	No further action required
Review of Fire Risk Assessment Processes (Residential Properties)	31 December 2023	Options should be explored for gaining additional value from the current contract with Savills. There should be an assigned contract manager to undertake this role which should incorporate regular, robust	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	Please refer to Internal Audit Follow Up report for further detail. This was issued 20 March 2024 and subsequently reported in the quarterly update report to Audit Committee in April 2024.	No further action required

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		<p>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 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>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>Internal Audit opinion: Implemented</p>	

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		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.			
Review of Fire Risk Assessment Processes (Residential Properties)	31 December 2023	<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</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>Please refer to Internal Audit Follow Up report for further detail. This was issued 20 March 2024 and subsequently reported in the quarterly update report to Audit Committee in April 2024.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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		to the correct teams for completion.			
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>	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>Please refer to Internal Audit Follow Up report for further detail. This was issued 20 March 2024 and subsequently reported in the quarterly update report to Audit Committee in April 2024.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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		<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>			
<p>Direct Payments (Financial Reviews)</p>	<p>30 April 2024</p>	<p>The Directorate Finance lead should undertake an options appraisal to determine an appropriate risk-based methodology to enable them to get assurance over the managed accounts.</p> <p>To support this and to ensure that all underspend on managed accounts is identified and recovered in timely manner quarterly underspend reports should be requested from the managing companies.</p>	<p>The Directorate Finance Lead (DFL) accepts the audit recommendation. The DFL will speak with the Head of Finance regarding resourcing on the existing team. If additional resources can be considered, this will be investigated. In addition, the DFL will work with the direct payments audit team leader to rag rate all direct payments based on size of package and regularity of audit. The DFL will work with the Assistant Director Complex care and the ASC commissioning lead</p>	<p>There was no additional resource available to the DFL. Direct Payments were categorised by value and prioritised. The first cohort to be reviewed on this basis included some managed accounts. The liaison with the managed accounts was productive and audits were undertaken, £129K of underspend was identified and a request for clawback has been made other isolated issues were identified and are being addressed.</p> <p>Engagement with the external accountants who</p>	<p>No further action required</p>

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			<p>to look at procuring a formal contract agreement with the external accountants, with appropriate performance monitoring metrics to ensure oversight of current balances held. The Service Manager for Complex care has instigated a review of those accounts managed by the external accountants and once information is received will review the data in comparison to the 2022 returned payments. Any accounts with similar levels of under usage will be referred to the social worker teams for immediate review</p>	<p>manage accounts is ongoing and they are currently working through their records to identify if there are other cases where money should be returned.</p>	
Direct Payments (Financial Reviews)	30 April 2024	To provide assurance that signed up to date agreements are in place for each citizen, the DP Audit Team should check and confirm that a signed, dated and up to date agreement is in place at the start of each audit. If this is absent, action	The audit recommendation is accepted. The DFL will instruct the direct payments audit team leader to check for signed and dated agreements for each new audit the team complete. The Service Lead for Complex needs	The DP Audit team have been advised that they need to check for upto date agreements, and this has been added to the standard audit paperwork and will now be monitored. Where they are not found this has been included in issues flagged with the appropriate	No further action required

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		should be taken to address this	has confirmed that CPLIs for direct payments cannot be set up without a signed agreement. If any agreement is found to be non-compliant with the most up to date policy, this will be flagged to the relevant social worker to be completed at the clients next review. Non-compliance will be escalated to the oversight panel, once that is in place	social worker. This is process is too recent for non-compliance to have been identified, and the oversight panel which will deal with ongoing issues has yet to be established. (The set up and remit of the panel will be included in consideration of the outstanding recommendation included below and as such we consider the impact here is minimal)	
Council Tax – Discounts and Exemptions	30 November 2023	<p>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 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</p>	<p>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 risk that the review/exemption is no longer applicable, the numbers of different types of reviews/exemptions and the financial exposure</p>	<p>A third party has now been selected to deliver this work, the service are working to achieve final signoff of the contract so that work can begin.</p> <p>A timetable has been developed to confirm expectations for frequency of review in this area.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

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		resourcing challenges at the earliest opportunity.	faced by the Council if they are wrongly in place.		
Imprest Accounts	31 March 2024	<p>Guidance and documentation should be updated to remove the option for imprest accounts to borrow money from other accounts.</p> <p>Any outstanding amounts owed between accounts should be reconciled and repaid.</p> <p>The guidance should include a point of contact for emergency situations where an account holder is unable to replenish their account in a timely manner.</p>	<p>The guidance will include specific instructions not allowing imprest accounts to borrow or transfer monies from one account to another.</p> <p>Work is underway to review accounts, to ensure that any transfers between accounts have been repaid and that individual account balances can be subsequently reconciled. However, further work is required to confirm this has been completed for all imprest accounts.</p>	<p>Guidance has been updated as part of the imprest accounts policy to remove the option for borrowing between accounts.</p> <p>Identified transfer have been repaid through internal transfer transactions and recorded on an inter-account transaction form.</p> <p>Internal Audit opinion: Implemented</p>	No further action required

Appendix 2 – Recommendations Over 12 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Avro Hollows Tenants Management Organisation (AHTMO)	30 June 2022	Formal recording of repair requests was through a spreadsheet but were only added to the spreadsheet at the point they were approved for referral to the external repairs' contractor. The TMO Manager informed us that there was no structured record of repair requests that were refused, and that minor repairs passed to the handyman were recorded in carbonated job request books. Jobs referred to Housing Operations were not recorded.	Agreed - The Head of Housing Services should seek assurance from the AHTMO Manager over the recording and management of requests for repair at the point of receipt.	<p>An independent review of TMO operations, including the actions Audit identified but with a wider remit, is now complete. An improvement plan has been drafted based on the findings of this review. A joint meeting with the TMO Board has been held and actions are being tracked through weekly reports from the TMO Estate Manager and monthly Board and Council update meetings.</p> <p>Internal Audit opinion: Partially implemented</p>	<p>Director: Becca Heron, Strategic Director of Development</p> <p>Lead Officer: Martin Oldfield, Head of Housing Services</p> <p>Executive Member: Councillor White</p> <p>Status: 24 months overdue</p> <p>Action: Relevant Council officer to attend Committee to provide an update on TMO governance, in relation to these actions and the assurances required through the Register of Significant Partnerships process.</p>
Avro Hollows Tenants Management Organisation	30 Sept 2022	The Head of Housing Services should seek assurance from the TMO Manager over the completeness of the local policy for assessing repair quality	Agreed	As above	As above

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(AHTMO)		and resident satisfaction, and the extent of compliance with expectations in the Modular Management Agreement.			
Avro Hollows Tenants Management Organisation (AHTMO)	30 Sept 2022	The Head of Housing Services should seek assurance from the TMO Manager over completeness and accuracy of performance monitoring, including the frequency of resident satisfaction surveys.	Agreed	As above	As above
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.</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</p>	<p>Progress with the utilisation of banked hours has continued since our previous update and a recent position statement showed that whilst the majority of accumulated hours have been utilised, there remain 158 hours to be used.</p> <p>Proposals for the use of the remaining hours are due to be reported to the next Social Value Governance Board meeting in September 2024 to seek approval ahead of any final work being undertaken.</p>	<p>Director: Tom Wilkinson, City Treasurer</p> <p>Executive Member: Councillor Akbar</p> <p>Status: 15 months overdue</p> <p>Action: Ensure report is presented to Social Value Governance Board in September.</p>

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		<p>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 reporting the outcome of used hours should also be developed.</p>	<p>maintenance work in community asset transfer properties and how this could work in future iterations of NWCH frameworks</p>	<p>In terms of the new iteration of the framework which runs until 2027 there is no longer an option for contractors to provide social value contributions through a banked hours system so the risks associated with not using banked hours is significantly reduced.</p> <p>To note we have not asked for officer attendance at this committee given we have been assured the report is tabled for September 2024.</p> <p>Internal Audit opinion: Partially implemented</p>	

Appendix 3 – Recommendations between 6 and 12 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Adults Care Package Payments	30 June 2023	The Deputy Director (Adult Social Care), supported by the LAS and ContrOCC Steering Board, should identify, and agree (with respective management) service standards for each activity from creation of CPLI's (orders for requirements in the system) to Invoice reconciliation and dispute resolution.	<p>This is a key part of the project work which is in progress. Whilst this is priority, the expansion of 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>A follow up audit was completed in May 2024.</p> <p>Although a few of the expected service standards have been set, because the new operating model hasn't been fully realised some of the service standards are still to be determined. It is clear that the project board understands the need for better interaction between teams, of which agreed service standards are a component, to ensure that the necessary service improvements are realised.</p> <p>Internal Audit opinion: Partially implemented</p>	<p>Director: Bernadette Enright Executive Director, Adults Social Services</p> <p>Executive Member: Councillor Robinson</p> <p>Status: 12 Months Overdue as of 30 June 2024</p> <p>Action: To continue to monitor progress and request updates from the service</p>
Adults Care Package Payments	30 June 2023	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:	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	<p>A follow up audit was completed in May 2024.</p> <p>Detailed process mapping has taken place and is being used to</p>	<p>Director: Bernadette Enright Executive Director, Adults Social Services</p> <p>Executive Member: Councillor Robinson</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<ul style="list-style-type: none"> • The standards in Recommendation 1. • Team specific operational responsibilities. • What each Team can expect from others. • Processes for dispute resolution (when CPLI and Invoices don't reconcile), and how responsibility for this is appropriately allocated to the correct team. <p>Expectations of management review of activity.</p>	<p>two key ways (expansion of the brokerage team, and creation of a system hub team) – it will be necessary to sequence this work to facilitate those functions becoming operational.</p>	<p>inform improvements to the current processes. High level guidance had been produced but the service is aware there is still work to be done.</p> <p>There is further guidance and a FAQ section on the Manchester Local Care Organisation Extranet pages to support staff and this was supported with key communications and service wide training. Guidance for staff on support planning and including the right data for CPLI's & placement finding has also been produced (with the support plan best practice checklist likely to be particularly useful).</p> <p>However, there are still insufficient service standards (as per recommendation 1) and both reported figures and anecdotal evidence would suggest that these changes have not been fully embraced/adopted by some teams, as the</p>	<p>Status: 12 Months Overdue as of 30 June 2024</p> <p>Action: To continue to monitor progress and request updates from the service.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>cultural shift required is not yet embedded.</p> <p>Internal Audit opinion: Partially implemented</p>	
Imprest Accounts	31 December 2023	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.	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>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. We understand that this was written off in January 2024 but this is subject to internal audit verification.</p> <p>Internal Audit opinion: Partially implemented</p>	<p>Director: Tom Wilkinson, City Treasurer</p> <p>Executive Member: Councillor Akbar</p> <p>Status: Six months overdue</p> <p>Action: Dedicated follow up audit underway to confirm extent of progress made</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
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>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>As part of the account approval process, the imprest request form will require regularity of reconciliations to be agreed.</p> <p>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 volume of transactions.</p> <p>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</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.</p> <p>We have confirmed that a schedule detailing the required frequency of reconciliations has been produced. From discussions with staff, we consider this to be implemented subject to verification that reconciliations are completed for a sample of individual accounts.</p> <p>An approach to monitoring and escalation of non-compliance is included within the Imprest Policy and Imprest Account Holder Standard Operating Procedure document which was shared with all Imprest Account Holders.</p>	<p>Director: Tom Wilkinson, City Treasurer</p> <p>Executive Member: Councillor Akbar</p> <p>Status: Six months overdue</p> <p>Action: Dedicated follow up audit underway to confirm extent of progress made</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			<p>been undertaken as part of the month end process. 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. The guidance will clearly set out that if reconciliations are not being carried out, use of the imprest account will be suspended.</p>	<p>Internal Audit opinion: Partially implemented</p>	
Adult Social Care Contract Governance	30 September 2023	<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"> -Social value -Carbon reduction -Provider payments -Ongoing financial resilience of providers. 	<p>It is noted that a focus on assurance on the areas listed require a collaborative approach across a number of functions, supported by commissioners and Finance.</p> <p>1) The developments covered under action 1 responses will create capacity in the contracts</p>	<p>Please refer to Internal Audit Follow Up report for further detail. This was issued 17 April 2024 and reported in the quarterly update report to Audit Committee in July 2024.</p> <p>We have been informed of further progress since the publication of our follow up report which includes a refresh of the</p>	<p>Director: Bernadette Enright Executive Director, Adults Social Services</p> <p>Executive Member: Councillor Robinson</p> <p>Status: Six months overdue</p> <p>Action: To continue to monitor progress and request updates from the service.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>-Capacity. -Other KPIs not covered by PQI team.</p>	<p>team to undertake Contract Management activities. 2) The team are currently being set objectives and drafting workplans for each portfolio area. This will be concluded by the end of November. 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. 4) Complete the Contracts Team SOP by April 2023 5) Work with Commissioners to implement non-Quality based KPIs for new Contracts (April to September 2023).</p>	<p>commissioning pipeline and sign off at the Commissioning Board and the recent recruitment of a Head of Commissioning for Homecare, Care Homes and Quality which should enable closer working with the contracts team to avoid duplication.</p> <p>Given that some improvements have yet to be fully rolled out, including the workbook for completion by providers each quarter, we consider this recommendation to be partially implemented.</p> <p>Internal Audit opinion: Partially implemented</p>	
<p>Review of Fire Risk Assessment Processes (Residential Properties)</p>	<p>30 September 2023</p>	<p>A robust corporate access strategy should be developed to define the processes to be followed in the event a resident will not allow access to complete required works.</p>	<p>Strategic Housing and Housing Services reviewing the Refusals and Access Policy to ensure a consistent approach across all Council social housing.</p>	<p>Please refer to Internal Audit Follow Up report for further detail. This was issued 20 March 2024 and reported in the quarterly update report to Audit Committee in April 2024.</p>	<p>Director: Neil Fairlamb, Strategic Director: Neighbourhoods</p> <p>Executive Member: Councillor White</p> <p>Status: Six months overdue</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<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>We have been informed of further progress since the publication of our follow up report including the engagement of the resident 'Your Voice' group on the proposed draft of the Refusals and Access Policy and the subsequent reporting of this to the Housing Advisory Board 23 May 2024.</p> <p>In terms of communication of the policy to residents this is due to be discussed at a meeting with the Communications team and will likely be in the next quarterly (summer) newsletter. There are also plans for this to be added to the website.</p> <p>Once we are assured this has been launched we will consider this recommendation to be partially implemented.</p>	<p>Action: To continue to request updates from the service and evaluate progress.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>Internal Audit opinion: Partially implemented</p>	
Unauthorised Building Work	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 for actions due / overdue, -Inbuilt standard documentation / templates (where applicable), -Real time document uploads, -Links with other relevant casework / applications, - Management information and reporting.</p>	<p>This is agreed, however, this will rely on the supplier on the new system</p>	<p>Please refer to Internal Audit Follow Up report for further detail. This was issued 14 May 2024 and subsequently reported in the quarterly update report to Audit Committee in July 2024.</p> <p>Internal Audit opinion: Partially implemented</p>	<p>Director: Rebecca Heron Strategic Director: Growth and Development</p> <p>Executive Member: Councillor White</p> <p>Status: Seven months overdue</p> <p>Action: To continue to monitor progress and request updates from the service.</p>
Unauthorised Building Work	30 November 2023	<p>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</p>	<p>This is underway</p>	<p>Please refer to Internal Audit Follow Up report for further detail. This was issued 14 May 2024 and subsequently reported in the quarterly update report to Audit Committee in July 2024.</p> <p>Internal Audit opinion: Partially implemented</p>	<p>Director: Rebecca Heron Strategic Director: Growth and Development</p> <p>Executive Member: Councillor White</p> <p>Status: Seven months overdue</p> <p>Action: To continue to monitor progress and</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		address any areas of non compliance.			request updates from the service.

Appendix 4 – Recommendations between 1 and 6 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Foster Care Payments	7 November 2023	<p>Assurances should be gained that for those instances where we identified errors that any monies owing have been recovered or there is a plan in place to recover any money.</p> <p>For the 31 instances where we could not establish if an overpayment had been made or not, further exploration should be completed to confirm whether they were errors or not.</p>	<p>The list of 39 where there was a definite overpayment, needs to be shared with the Payments Team and reviewed to confirm / carry out clawbacks.</p> <p>The list of 31 is being reviewed and we will be able to confirm in more detail the errors and remedial actions.</p> <p>We have links with our debt recovery team and where we know this is an issue procedure are adhered to.</p> <p>We are currently testing reports for any further duplicate payments, so we can have early identification of errors.</p>	<p>The list of errors and potential errors identified by Internal Audit has been reviewed and overpayments identified. However we need further assurance on the process for recovering overpayments and whether overpayments have been clawed back or is there clear timeline for this to be done.</p> <p>Internal Audit opinion: Partially Implemented</p>	<p>Director: Sean McKendrick</p> <p>Executive Member: Councillor Bridges</p> <p>Status: Four months overdue</p> <p>Action: To continue to monitor progress and request updates from the service.</p>
Foster Care Payments	7 November 2023	Management should confirm that documentation standards are clearly defined for records supporting foster care payments and staff should be reminded of these	I can confirm that the required document standards are checked at each annual review for foster carers.	We are currently engaging with the business to obtain a progress update with regards to this recommendation.	<p>Director: Sean McKendrick</p> <p>Executive Member: Councillor Bridges</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		standards. Assurance arrangements should be developed to ensure that these standards are being complied with.	<p>We have put in place checks with managers for all children coming into the service that they have all required documents and that these are shared with the foster carer. We undertake regular dip sampling to check the quality and compliance.</p> <p>Records relating to children are maintained on the child's file.</p>	<p>Internal Audit opinion: Outstanding</p>	<p>Status: Five months overdue</p> <p>Action: To continue to monitor progress and request updates from the service.</p>
Imprest Accounts	31 March 2024	Once the procedure for assessing business need for imprest accounts has been agreed, all existing imprest accounts should be assessed using the new procedure. Accounts that are no longer required should be closed down.	<p>All existing imprest accounts will be reviewed in order to determine that they are being used in line with expected needs, and that there an ongoing justification to retain the imprest account. Any that are identified as not being required will be closed as soon as possible.</p> <p>Existing imprest account holders will be required to complete the new imprest request business case form to ensure key requirements are clearly set out, this will include:</p> <ul style="list-style-type: none"> • need for imprest. • imprest account holder. 	<p>Reviews have been completed by Finance and are subject to Treasurer approval.</p> <p>The account closure form has been finalised, with six accounts identified and confirmed to be closed. We are seeking formal confirmation that this process has been completed in respect of each account.</p> <p>Internal Audit opinion: Partially Implemented</p>	<p>Director: Tom Wilkinson, City Treasurer</p> <p>Executive Member: Councillor Akbar</p> <p>Status: Three months overdue</p> <p>Action: Dedicated follow up audit underway to confirm extent of progress made</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			<ul style="list-style-type: none"> regularity of reconciliation. <p>This will be reviewed and signed off in order to ensure imprest is required and usage is agreed and understood.</p> <p>As part of the guidance, it will clearly set out the review periods for each imprest account and this will be at least annually, although it could be more frequent.</p>		
Imprest Accounts	31 March 2024	The Business Support Operational Lead should seek approval to provide a separate imprest account to each of the services currently sharing an account.	This approval will be sought following the completion of ongoing work to reconcile the account balance.	<p>A business case form was shared with imprest account holders to justify the requirement for each account and to establish controls over each account.</p> <p>Arrangements for shared accounts have been stopped and arrangements are being considered for alternative cashless solutions for individual sites. This remains subject to internal audit verification.</p> <p>Internal Audit opinion: Partially Implemented</p>	<p>Director: Tom Wilkinson, City Treasurer</p> <p>Executive Member: Councillor Akbar</p> <p>Status: Three months overdue</p> <p>Action: Dedicated follow up audit underway to confirm extent of progress made</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Major Projects Assurance: Victoria North	31 May 2024	The Victoria North project team should ensure that the issues identified in the 'matters arising' are addressed within the governance process and controls.	OpCo Board ToR to be updated to: Increase clarity of the role of the Board in approving aspects of the project, Be explicit about approving actions, Reflect that members will undertake an annual skills audit and identify training needs. These needs are to then be documented, Reflect annual requirement for members to complete DoI form. Company secretary to retain Record of Declarations, Reflect that the Board will regularly assess its performance. Governance report to include item on assessing performance as part of Governance report for first meeting of each calendar year. Other agreed improvements include: Forward planning in terms of order of business and key decision points for the year to be strengthened in Governance Board papers Statement to be	<p>The Victoria North Project Team provided a number of Board reports and updates that confirm that the majority of the agreed actions in the management response have been implemented and included in the updated Terms of Reference and Board Papers.</p> <p>Forward Planning could be improved further as this only includes the next meeting at present. In addition the changes have yet to be formally signed off which prevents this recommendation being fully implemented. However we can confirm that progress has been made, resulting in a reduction in the overall risk exposure.</p> <p>Internal Audit opinion: Partially implemented</p>	<p>Director: Rebecca Heron Strategic Director: Growth and Development</p> <p>Executive Member: Councillors Craig and Rahman</p> <p>Status: One month overdue</p> <p>Action: To continue to monitor progress and request updates from the service.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			included in the skills audit on succession planning approach, To assign responsible owners to the Risk Registers, To create a quality, diversity and inclusion statement / policy for OpCo.		
Major Projects Assurance: Victoria North	31 May 2024	The Victoria North project team should confirm their assurance needs in terms of project reporting and ensure this is addressed in reporting by FEC. Areas for consideration include: Reporting requirements, format and frequency, Potential inclusion of a dashboard, Annual reporting on monitoring of KPIs, Reporting against equality, diversity and inclusion priorities and objectives, Annual reporting on the DOI register, Ensuring that key risks and issues are highlighted, performance since the last meeting is analysed and issues for future development are raised.	Agreed. OpCo ToR to be updated to reflect reporting requirements. The VN project team to confirm their assurance needs in terms of project reporting and ensure this is addressed in reporting by FEC. Areas for consideration mentioned to be included. Aim is to collate into an annual SBP performance report.	This has been included in the updated Terms of Reference however sufficient detail has not yet been provided for us to consider this action as fully implemented. Internal Audit opinion: Partially implemented	Director: Rebecca Heron Strategic Director: Growth and Development Executive Member: Councillors Craig and Rahman Status: One month overdue Action: To continue to monitor progress and request updates from the service.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Major Projects Assurance: Victoria North	31 May 2024	The Victoria North project team should ensure that there is an appropriate emphasis on zero carbon, and that this is reflected in the Board agenda planning to ensure the project is aligned to the Council's carbon zero strategy.	To include a zero carbon section on reports which outlines the projects contribution to the agenda.	<p>The June Joint Venture Board papers put forth the proposal for all key reports to include a section on zero carbon. There was also mention of zero carbon in the initial development area business plan presented at the Board.</p> <p>The minutes however have yet to be signed off and the section on zero carbon has yet to be added into all reports and we have not seen it embedded therefore we are unable to consider this action as fully implemented at present.</p> <p>Internal Audit opinion: Partially implemented.</p>	<p>Director: Rebecca Heron Strategic Director: Growth and Development</p> <p>Executive Member: Councillors Craig and Rahman</p> <p>Status: One month overdue</p> <p>Action: To continue to monitor progress and request updates from the service.</p>
Major Projects Assurance: Victoria North	31 May 2024	The Victoria North project team should feed into the due diligence processes set up by the Council governance team and due diligence framework. The team should consider the use of Company Watch to allow monitoring of financial resilience.	The Victoria North team to feed into the Due Diligence process by completing the DD monitoring form for Commercial Governance as required. Victoria North team to produce annual DD summary report to MCC VN Board, monitor FEC entities with whom	<p>The Victoria North Project Team have provided an annual due diligence summary report which was presented to the internal MCC Victoria North board. This included the use of Company Watch.</p> <p>The completion of the Due Diligence monitoring form for</p>	<p>Director: Rebecca Heron Strategic Director: Growth and Development</p> <p>Executive Member: Councillors Craig and Rahman</p> <p>Status: One month overdue</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			<p>we do business via Company Watch, use Dun & Bradstreet to carry out regular DD checks on FEC parent company</p>	<p>commercial governance has yet to be provided therefore the recommendation is not yet implemented in full.</p> <p>Internal Audit opinion: Partially implemented.</p>	<p>Action: To continue to monitor progress and request updates from the service.</p>
Homelessness: Commissioning and Contract Management	30 April 2024	<p>Overall contract management arrangements should be strengthened. This should include work to:</p> <ul style="list-style-type: none"> -formalise contract management activity for the non HRS contracts and ensure robust record keeping is maintained including contract management meetings. -strengthen assurance over key performance areas including social value and carbon reduction, payments, outcome monitoring, quality of service etc. -establish a framework for ongoing financial resilience checks over providers during the contract term. -improvement of contract metrics to ensure they cover all areas expected and prompt continuous improvement. 	<p>Training has been commissioned to 3rd March to cover contract management. Followed by operational workshops led by the Integrated Commissioning and Procurement Team. Each commissioning officer to be allocated specific contracts so they can be held to account to progress the above actions. Assurance will be monitored through weekly commissioning meetings.</p>	<p>A recent update from the service confirmed that new contract monitoring arrangements are being developed for advice services including a robust monitoring framework, which has been created as part of the recommissioning process. This includes clear KPIs linked to key outcomes and a transparent contract monitoring timetable so that providers are aware of their responsibilities. We understand this should be operational from October 2024.</p> <p>There will be a greater focus on the monitoring of social value and carbon reduction, as well as regular financial resilience checks, and due diligence checks using the</p>	<p>Director: Neil Fairlamb, Strategic Director: Neighbourhoods</p> <p>Executive Member: Councillor Midgley</p> <p>Status: Two months overdue</p> <p>Action: To continue to request updates from the service and evaluate progress.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>corporate due diligence template and framework.</p> <p>Regular operational and contract management meetings are now in place with CAS-3 provider with notes and agreed actions. Work has started to review and improve contract management arrangements in DV&A services, with a focus on those services where issues and concerns have been identified.</p> <p>In terms of further staff development, five workshops will be delivered to the Commissioning Team before July 2024 which will cover Commissioning, designing a service spec/contract, KPIs, Contract Management & Portfolio Management, and social value. We understand overall progress in this area has been hampered by staff shortages. Recruitment is currently underway to fill the vacancy and recruit to two additional posts.</p>	

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>Whilst there has been considerable progress, due to some areas not yet being fully developed or embedded we consider this recommendation to be outstanding in part.</p> <p>Internal Audit opinion: Partially implemented</p>	
Homelessness: Commissioning and Contract Management	30 April 2024	<p>Quality assurance over principal and subcontracted providers should be further developed.</p> <p>This should seek to gain a holistic view of quality of service provision through a review of support plans, complaints, feedback from users of the service, review of safeguarding concerns/issues, response to other issues etc.</p> <p>Steps should be undertaken to gain confidence over the accuracy and completeness of performance data submitted by providers. This could be achieved through sample checking of data, validation to supporting</p>	<p>Each commissioning officer will be held accountable to manage specific services. They will be expected to visit services and undertake the above work, recording it on the newly designed template. This will be monitored weekly at the commissioning meeting.</p>	<p>A recent update from the service confirmed officers have allocated contracts that they have oversight and responsibility for.</p> <p>Quality assurance continues to be developed through a new comprehensive template that will be completed at site visits which will look at a range of areas including support plans, complaints, feedback from residents, staffing levels and training plans, etc.</p> <p>A system is already in place where providers are required to alert commissioners about any serious incidents and safeguarding referrals, and</p>	<p>Director: Neil Fairlamb, Strategic Director: Neighbourhoods</p> <p>Executive Member: Councillor Midgley</p> <p>Status: Two months overdue</p> <p>Action: To continue to request updates from the service and evaluate progress.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		documentation, request for underlying data etc.		<p>checks will be carried out to ensure that this is happening. Where cases are reported on systems such as MAS Gateway and ABEN Emergency Provision Database, a sample of cases will be checked at site visits to check accuracy.</p> <p>Whilst we can report some positive progress we consider this recommendation to be partially implemented due to some of the improvements/requiring further work or not yet being operational.</p> <p>Internal Audit opinion: Partially implemented</p>	
Direct Payments (Financial Reviews)	30 April 2024	The Directorate Finance Lead, should liaise with the Service Manager Complex needs to establish a process to enable the withdrawal of Self-managed direct payments for Citizens who are either unable or unwilling to engage with the DP Audit team on a consistent basis.	The audit recommendation is accepted. The DFL will share the cases of non-engagement with the Service Manager Complex needs. She will review and escalate to the appropriate social worker team manager. The wording within the policy will be tightened to ensure	Details of cases with non-engagement have been identified and disseminated by the Directorate Finance Lead. A meeting has been arranged but is yet to happen to discuss the revised wording in the policy with the newly appointed Principal Social Worker. Work is ongoing to establish an oversight panel in order	<p>Director: Caitlin Chapman, Service Manager Complex Needs</p> <p>Executive Member: Councillor Akbar</p> <p>Status: Two months overdue</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		This process should be incorporated into the Direct Payments procedures and agreements with citizens.	'non-compliance' with audit procedures will result in the direct payment being removed. The Service Manager Complex needs is looking at an oversight panel for direct payments to strengthen the links between the direct payments team and social work practice. Disputes of this nature will be considered at the panel.	to determine the appropriate response to non-engagement on a case-by-case basis.	Action: Continue to monitor, amendments to the policy and the establishment and Terms of reference for the Oversight Panel