

**Manchester City Council
Report for Information**

Report to: Audit Committee - 11 February 2020

Subject: Outstanding Audit Recommendations

Report of: Deputy Chief Executive and City Treasurer / Head of Audit and Risk Management

Summary

In accordance with Public Sector Internal Audit Standards, the Head of Audit and Risk Management must “establish and maintain a system to monitor the disposition of results communicated to management; and a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action”. For Manchester City Council this system includes reporting to directors and their management teams, Strategic Management Team, Executive Members and Audit Committee. This report summarises the current implementation position and arrangements for monitoring and reporting internal and external audit recommendations.

Recommendation

Audit Committee is requested to note the current process and position in respect of high priority Internal Audit recommendations.

Wards Affected: All

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Background documents (available for public inspection):

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to four years after the date of the meeting. If you would like a copy, please contact one of the contact officers above.

- Outstanding Audit Recommendations Report to Audit Committee 12 November 2019
- Adult Social Care Improvement Programme Report to Audit Committee 15 October 2019

1 Introduction

- 1.1 Audit Committee are provided with regular reports on actions taken to address outstanding high priority recommendations made by both Internal and External Audit.
- 1.2 Details of progress on all individual outstanding recommendations are shared with Strategic Management Team, Executive Members and Audit Committee to enable oversight of progress to address exposure to risk. From 2019/20 there are four categories of recommendation priority: critical, significant, moderate and minor assigned based on risk. High priority are those recommendations classified by Internal Audit as critical or significant and deadlines for action are agreed with the business at the time of the audit.
- 1.3 This report provides the details of progress to address outstanding recommendations in the High Priority categories.
- 1.4 This report focuses solely on Internal Audit recommendations, as there are currently no High Priority External Audit recommendations currently outstanding. There are two medium priority recommendations as noted in the November 2019 update to Audit Committee where assurance over progress will be requested and shared with the External Auditor as part of their audit review process.

2 Process

- 2.1 Internal Audit follows up management actions on high priority recommendations formally at least quarterly, to provide independent assurance that progress is being made to address risk. Management are required to provide demonstrable evidence to support implementation. Internal Audit considers this evidence and may choose to re-test systems and controls on a risk basis to provide assurance that agreed improvement actions have been implemented and are operating effectively.
- 2.2 Progress made in the implementation of agreed actions from audit reports is reported quarterly to Directorate Management Teams (DMTs), Strategic Management Team (SMT), and Audit Committee. Executive Members are notified of high priority recommendations reaching six months overdue. At nine months overdue, Strategic Directors are required to attend Audit Committee with the relevant Executive Member to explain the position and progress to either address or accept the reported risks.
- 2.3 If recommendations are not implemented within 12 months of the due date and subject to any additional requirements or actions agreed by Audit Committee, Internal Audit refer the risks back to Strategic Directors to consider as part of their own assurance risk assessment.
- 2.4 Strategic Directors gain wider assurance over the implementation of recommendations as part of DMT reports, Internal Audit reporting and annual governance statement questionnaires, which are completed by all Heads of

Service. The results are summarised in the Council's Annual Governance Statement.

3 Current Implementation Position

3.1 The position in terms of high priority internal audit recommendations is summarised below and provided in more detail in **Appendix 1**.

3.2 Since the last formal update in November 2019 Internal Audit has confirmed that there has been action completed to address 24 high priority recommendations in ten audits which have been implemented as follows:

- Framework Agreements – Contract Governance (2)
- Highways Framework Contracts – Award of Work, Monitoring of Payments and Performance (3)
- Northwards Capital Project Management (1)
- Our Manchester Voluntary and Community Grant (1)
- Children Missing from Home (3)
- Adult Services Management Oversight and Supervision (1)
- Mental Health Casework Compliance (2)
- Assessed and Supported Year in Employment (1)
- Management Oversight and Supervision – Children's (8)
- Floating Support (2)

Outstanding Recommendations

3.3 There are currently 30 recommendations, from 18 audit reports that are overdue past the agreed implementation dates. These are being monitored and can be summarised as:

- Six over 12 months overdue.
- Four between six to nine months overdue.
- 20 recommendations between one and six months overdue.

3.4 The 30 overdue recommendations comprise of actions that remain fully outstanding (16) or partially implemented (14). Actions to address them continue to progress and an update summarising this is provided below.

3.5 The six recommendations outstanding over 12 months all relate to Adults Services and or where there are complex changes required to strategies, systems policy and guidance.

3.6 Internal Audit have provided updates on the status of all recommendations in the latest DMT assurance reports and continue to liaise with management to establish progress and evidence of implementation and means to support action to address risk.

Overdue More than Nine Months (Appendix 2)

3.7 There are six recommendations which have been outstanding over 12 months in three audits. Audit Committee received an update on progress from the

Executive Director of Adult Social Services and Executive Member, Adults Health and Wellbeing on 15 October 2019 on Transitions and Disability Supported Accommodation Services and from the City Solicitor in regard to Purchase Card guidance. Internal Audit will continue to monitor progress and Directors will be asked to attend Audit Committee for further updates if implementation has not been achieved.

- Disability Supported Accommodation Services (2 recommendations)
- Transition to Adults (3 recommendations, 2 of which partially implemented)
- Purchase Cards (1 partially implemented recommendation)

3.8 A follow up audit for Disability Supported Accommodation Services quality assurance framework was undertaken and concluded that the recommendations remain outstanding. A workshop was held to assist development of the audit tool and the new moderation process. However, more work is needed to embed this and demonstrate consistency of approach before the recommendation can be confirmed as implemented. Internal Audit will remain engaged with Adults Services in monitoring progress in this area.

3.9 Transitions is a key area of focus in the Adults Improvement Plan and this remains a high priority. As reported to Audit Committee in previous reports there is still work to do to mitigate risk and recommendations remain significantly overdue. Planned actions include a review of vision and strategy, which will inform the basis of the new service.

3.10 A recommendation relating to the use of Purchase Cards remains partially implemented. The City Solicitor attended Audit Committee to update on progress and agreed a new implementation deadline, allowing time to embed the changes. The recommendation is related to the need to clarify guidance and expectations in respect of provision of gifts and hospitality. Action is underway to review Member Code and the Employee Code to incorporate requirements and will be completed by July 2020 as part of a wider review of the Codes. In the short term, amendments to the Purchase Card guidance have included the requirement for hospitality expenditure to be approved by the Strategic Director prior to provision, which should reduce the risks regarding hospitality paid for via purchase cards.

Overdue for 6 – 9 months (Appendix 3)

3.11 Four recommendations have been overdue for between six and nine months, from two audit reports. If these recommendations are not implemented within the next three months an update will be provided to Audit Committee by the relevant Strategic Director and Executive Member.

- Adult Services Management Oversight and Supervisions (1 recommendation)
- ICT Software Licensing (3 of which 2 partially implemented)

Overdue less than 6 months (Appendix 4)

3.12 There are 20 recommendations which have been overdue for between one and six months in 13 audit reports. Some of these reports also include

additional recommendations which have not yet fallen due and/or moderate risk recommendations. Three recommendations have due dates that fall at the end of January 2020.

- 3.13 Internal Audit will continue to monitor these as part of an active programme of review and as part of scheduled follow up audits. The recommendations are shown in appendix four and relate to the following:
- Mental Health Casework (6 recommendations of which 2 partially implemented)
 - Assessed and Supported Year in Employment (2 recommendations of which 1 partially implemented)
 - Management Oversight and Supervisions - Children's (1 recommendation)
 - Penalty Notices (1 recommendation)
 - Framework Agreements - Contract Governance (3 recommendations of which 2 partially implemented)
 - Social Value (1 partially implemented)
 - Prevention and Detection of Procurement Fraud (1 partially implemented)
 - Neighbourhood Investment Fund (1 partially implemented)
 - Adult Services Management Oversight and Supervisions (1 recommendation)
 - Procurement in Schools (1 recommendation)
 - Deprivation of Liberty Safeguards (1 recommendation)
 - Floating Support – Support to Homeless Citizens in Temporary (Dispersed) Accommodation (1 partially implemented)

4 Recommendations

- 4.1 Audit Committee is requested to note the current process and position in respect of high priority Internal Audit recommendations.

Appendix 1 – Implemented Recommendations

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Framework Agreements – Contract Governance 21 January 2019</p>	<p>31 December 2019</p>	<p>The Head of Strategic Commissioning with the Head of Procurement and Head of Legal Services should review and enhance the documentation used for framework allocations. This should address how penalties for lack of, or inadequate, delivery of key aspects of the contract (including social value) can be imposed.</p>	<p>- Corporate Procurement review and enhance the documentation used for framework allocations. This should address how penalties for lack of, or inadequate, delivery of key aspects of the contract (including social value) can be imposed. Legal issue clear guidance that Framework Managers should not make decisions on re-evaluation of ranking or suspension of allocations against a framework without advice from Legal and Corporate Procurement Integrated Commissioning and Corporate Procurement incorporate changes into guidance -Integrated Commissioning and Corporate Procurement incorporate into training materials - Corporate Procurement communicate widely, including to senior managers</p>	<p>We have reviewed a number of new framework contracts (NWCH and Small Works) which confirmed the wording in the standard framework documentation has been improved such that it would be easier to suspend a supplier from the framework for non-compliance.</p> <p>Internal Audit Opinion: Implemented</p>	<p>No further action required</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			<p>and SROs whose responsibility it is to oversee these contracts</p> <ul style="list-style-type: none"> - Directorate contract leads ensure application of selection, suspension and allocation rules in their framework contracts. Seek advice from Legal and Corp Procurement if required. 		
<p>Framework Agreements – Contract Governance 21 January 2019</p>	<p>31 December 2019</p>	<p>The Head of Procurement and Head of Legal Services should ensure that a set method for selecting suppliers from a framework is agreed at the beginning of the framework and recorded within the contract report and, as required, the contract documentation. This will ensure the justifications over selection decisions can be shown to be fair and transparent to prevent the risk of legal challenge.</p>	<ul style="list-style-type: none"> - Corporate Procurement will check and if necessary clarify existing guidance on procuring framework contracts, to reinforce the point that the method for selecting suppliers must be agreed and clear in the framework - Legal and Corporate Procurement will amend current protocol for contract finalisation to emphasise this must be in place prior to contract completion - Legal and Corporate Procurement will communicate the guidance and protocol to all Framework 	<p>Tender templates for frameworks provide a section for procurement officers to include the method by which suppliers will be selected. This also requires the rules of the framework to be included in the report. Additionally, a framework pack is produced by procurement colleagues for the framework managers which should help to clarify the basis of selection on an individual framework basis. This topic was discussed at the Contract and Commissioning Managers meeting in September 2019 and the correct process to be followed was communicated.</p>	<p>No further action required</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			<p>Managers and Directorate Contract leads.</p> <p>- Directorate contract leads should ensure that selection method is in place and recorded in their framework contracts.</p>	<p>Internal Audit Opinion: Implemented</p>	
<p>Our Manchester Voluntary and Community Sector Grants – Monitoring</p> <p>20 June 2019</p>	<p>30 August 2019</p>	<p>The Programme Lead – Our Manchester Funds should develop minimum expectations for Liaison Officers in relation to frequency and extent of contact made with funded organisations. This could be informed by a risk assessment of the level of support or input required. Once these expectations have been agreed, they should be communicated to Liaison Officers and compliance with these should be monitored.</p>	<p>Liaison Officer role profile, expectations and handover pack to be developed, issued and monitored by Programme Team.</p>	<p>Copies of the relevant updated documents were provided, and we confirmed that they included the relevant information identified during our work.</p> <p>Internal Audit Opinion: Implemented</p>	<p>No further action required</p>
<p>Highways Framework Contracts – Award of Work, Monitoring of</p>	<p>31 July 2019</p>	<p>The Contract Manager for TC40 and 41 should ensure that all pre, during, and post works inspections are documented. The pre commencement inspections should document</p>	<p>The scope of the works is given to the contractor via drawings and specification sheets. The drawings show the extent of the works and the carriageway markings that</p>	<p>We have received confirmation of the process as well as a number of completed examples of each required document.</p>	<p>No further Action Required</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Payments and Performance 25 April 2019		the agreed scope and any additions to the original order. This should be confirmed with the contractor in a works order (and or email). A formal process for agreeing changes to this scope should be agreed with all contractors.	are to be put back after the surfacing work and the Specification sheets detail what the works are. Occasionally there may be alterations made to the scope of the works during the pre-start inspection, but more often than not these are of a minor nature and the documentation isn't amended. If there is significant change then the documents would be amended. There are detailed estimates done for every site and orders raised for the contractors in line with the estimates.	Internal Audit Opinion: Implemented	
Highways Framework Contracts – Award of Work, Monitoring of Payments and Performance 25 April 2019	31 July 2019	The quality inspection regime should be formally documented and evidenced for all contracts. For TC944 and TC975 quality checks still need to be evidenced while the clerk of works post is vacant. This could be by means of a simple sheet recording a pass/ fail.	TC 40&41: All sites are now visited after the works have been completed and an inspection sheet is filled in with details of any defects that are evident that need remedial works carrying out and, where necessary, photographic evidence is also recorded. Documentary evidence of this will be kept.	We have received details of the quality inspection regime for each contract as well as a number of completed examples. Internal Audit Opinion: Implemented	No further Action Required

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			<p>Q20286: The Post quality inspection sheet has been revised, audits are undertaken each week and all checks are captured on the revised control sheet. We are now achieving 5 % checks on each of the wards. TC 944 & 975: A document has been drafted to catch each quality check carried out. Quality checks and site supervision will improve with the appointment of a dedicated Clerk of Works. On site supervision along with quality checks are currently carried out by one of our in house gully operatives and the Contract Manager. Although there is a quality control process agreed, it is yet to be implemented, pending the start of the Clerk of Works. Currently, random and planned inspections of work are carried out, both during and after work is complete, with photographic records compiled.</p>		

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Highways Framework Contracts – Award of Work, Monitoring of Payments and Performance</p> <p>25 April 2019</p>	<p>28 April 2019</p>	<p>The Contract Manager for TC944 (and going forwards invoicing for TC975) should ensure that evidence of a review of a sample of line items on each invoice is maintained. This could include but is not limited to:-</p> <ul style="list-style-type: none"> • Highlighting line items that have been sampled for accuracy. • Maintaining evidence of any items queried and the outcome of these. • Signing and dating the day the review was carried out. • Printing the reports from Kaarbontech as supporting evidence of review. <p>In addition the contractor invoices should state the dates the work relates to, which will aid comparisons to Kaarbontech.</p>	<p>Invoices are checked against work carried out on TC944 and TC975 and although there were anomalies with the two invoices referenced, there is considerable evidence in email form of invoices that have been charged incorrectly and returned to the contractor in question. The advice offered by the audit team is already in place. Invoices that are checked and confirmed as being accurate are stamped and dated prior to being goods receipted. In addition, a copy of any works order and works variation order confirming when the work was completed is attached to the invoice for reference.</p>	<p>Invoice procedure and invoice file reviewed. Improvements to invoices observed.</p> <p>Internal Audit Opinion: Implemented</p>	<p>No further Action Required</p>
<p>Northwards Capital Project Management</p> <p>25 June 2019</p>	<p>30 September 2019</p>	<p>The Head of Housing should seek confirmation from the City Solicitor to confirm that she has sufficient resources to ensure that contracts for Northwards managed projects are able to be signed in a timely manner to</p>	<p>Seek confirmation from the City Solicitor that resources are available to seal contracts promptly and to establish whether any additional information or process needs to be put in place.</p>	<p>The Head of Housing has met with the City Solicitor and Northwards Management team to introduce arrangements to regularly monitor the signing / or sealing of contracts. Regular meetings have been arranged</p>	<p>No further Action Required</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>facilitate delivery of this aspect of the Capital programme. Clarification should be provided to Northwards on what information the City Solicitors requires from them, and a process agreed to ensure that signed copies of contracts are provided to Northwards to enable them to manage the contractors and suppliers to deliver the work.</p>		<p>and we can confirm these have taken place and that contracts are being signed with more regularity.</p> <p>Internal Audit Opinion: Implemented</p>	
<p>Children Missing from Home 2 July 2018</p>	<p>31 March 2019</p>	<p>The Strategic Head of Early Help should ensure that the functionality of Liquid Logic's MFH workflow enables more effective handling of episodes, preferably with a single point of entry which flows through to SW notification, allocation of the IRI, and recording of the IRI outcome.</p> <p>PRI should confirm reporting requirements can be met from the new workflow in Liquid Logic.</p>	<p>Mapping of missing from home workflow to inform new processes in Liquid Logic and user acceptance testing to be undertaken by MFH workers. In the interim review of current data and spreadsheets to be undertaken to identify some quick wins.</p>	<p>Internal Audit confirmed via demonstration that the new workflow within Liquid Logic is more straightforward and integrated; for example, the IRI is recorded as a form within the missing episode, rather than attached as a separate document, which makes it easier to confirm that an IRI has been completed for each missing episode.</p> <p>Internal Audit Opinion: Implemented</p>	<p>No further action required.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Children Missing from Home 2 July 2018	31 March 2019	<p>The Strategic Head of Early Help should re-emphasise with staff the importance of ensuring the completeness and accuracy of Case History data. To monitor this in the short-term, timeliness and accuracy of MiCare updates should be added to the Return Interview Audit form.</p> <p>Moving forward, the necessity of capturing complete and accurate data for reporting purposes should be considered in the new MFH workflow within Liquid Logic, such that the data is drawn from essential steps rather than from a retrospective step that is not consistently completed.</p>	To be included in the new workflow requirements for Liquid Logic. Dip sampling of missing episodes by the MFH workers and senior social workers to be undertaken to evidence improvements.	<p>Walkthrough of the way missing episodes are recorded in Liquid Logic confirmed that the 'Missing from Home - Case History' episode is no longer in use. Instead, the child's LL page will include a 'missing person records' under the 'Additional' tab, which is a summary of the start and end dates of each previously recorded missing episodes, and drawn directly from the missing episodes themselves, rather than as a separate manually entered step.</p> <p>Internal Audit Opinion: Implemented</p>	No further action required.
Children Missing from Home 2 July 2018	31 October 2018	The Strategic Head of Early Help and the Performance Manager (People) should ensure that key performance indicators, as described in the Missing from Home and Care Strategy, are agreed and targets defined. Other routine reporting should be reconsidered to ensure that the focus is on key	Development of a fit for purpose dashboard for missing and complex safeguarding services.	There is a GM wide dashboard in place however this does not provide the detail required to monitor operational performance with the Council. A set of key performance indicators has now been developed for inclusion on a dashboard for missing and complex safeguarding services. These were shared with	No further action required

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		<p>trends and that it is generated from the most timely and accurate data. The rationale for the reports, including whether they should prompt certain actions (and if so, what and by whom), should be described in the MFH Procedures.</p>		<p>stakeholders at the Complex Safeguarding Executive Partnership Board in December 2019. This Dashboard is not yet operational as continued work is needed with PRI to establish what data will feed into the new dashboard to ensure its completeness and accuracy. This data was not reported on in Micare so work is still needed to ensure required data can be included in reports (including some partners' data).</p> <p>We are satisfied that by developing and agreeing the performance indicators for the dashboard, sufficient action has been taken to report this recommendation as implemented. We will however continue to engage with PRI and management to confirm when the dashboard is operational.</p> <p>Internal Audit Opinion: Implemented</p>	

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Adults Services, Management Oversight and Supervision 5 April 2019</p>	<p>31 May 2019</p>	<p>The Assistant Director of Adult Services should complete a thorough review of the Supervision Guidance document, to ensure that it clearly articulates the actual expected procedures and how these requirements should be documented, particularly in those areas identified in the matters arising.</p>	<p>Review the Supervision Policy and how to embed it within the workforce.</p> <p>Additional Resources Required for implementation: Yes – Support from the Reform and Innovation Team secured.</p>	<p>We confirmed that the Supervision Guidance has been updated, effective November 2019. We reviewed the contents against the previous version and were satisfied that it has been clarified in the areas previous identified. For example, the previous version required that Supervision Agreements be reviewed every 6 months, which testing found was not happening. The revised version still requires Supervisors and Supervisees to sign a Supervision Agreement, but this remains in effect until there is a change in role or extended absence, which we agree is more practical.</p> <p>Internal audit opinion: Implemented</p>	<p>No further action required.</p>
<p>Mental Health Casework Compliance 5 April 2019</p>	<p>30 June 2019</p>	<p>The Director of Adult Services should seek assurance from the Trust that the new case management system, Paris, will include an automatic audit trail, and that all future outcomes reporting will be based on</p>	<p>Associate Director of Operations (GMMH Trust) is working to ensure the new system, Paris, which has been in place since December 2018, addresses the audit trail and outcomes</p>	<p>We confirmed that Paris includes an authorisation tick-box, which automatically records the name and date/time of the person ticking this box, and that only a user with 'manager'</p>	<p>No further action required.</p>

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		system generated dates to ensure accuracy of reporting.	reporting issues and will report back on progress.	credentials is allowed to authorise a form. Internal audit opinion: Implemented	
Mental Health Casework Compliance 5 April 2019	30 Sep 2019	The Director of Adult Services should seek assurance from the Trust on the timeliness of Annual Reviews and the plan to address the backlog of overdue Annual Reviews. The Trust's performance reporting on Annual Reviews is addressed below in recommendation 4.2.	GMMH Trust and MCC have agreed and begun a joint piece of work focussing on outstanding reviews, aiming to reduce the backlog by April 2019. Going forward, a work-stream is providing assurance over annual reviews, with results reported as a quality measure via Q&P. The joint 'Task & Finish' group will pick up any remaining issues. Additionally, the Assistant Director of Adult Services is to form a 'Task & Finish' group focusing on mental health panels, with input from GMMH.	We were shown a report on the backlog of annual reviews indicating that, of the original 488, just 14 annual reviews were yet to be started, and 79 were currently in progress; the balance have either been completed or were found to be not necessary. The Trust's aim was to work through these remaining cases by the end of December 2019. We also confirmed that a monthly "DQ report" is in place to highlight where annual reviews are coming due. Internal audit opinion: Implemented	No further action required.
Assessed and Supported	30 June 2019	The Social Work (SW) Consultant should produce a report from the tracker every	As discussed above spreadsheets will be circulated with information but	Internal Audit confirmed that a monthly update is now being produced by the Social Work	No further action required.

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Year in Employment 21 May 2019		quarter to provide senior management with information on: <ul style="list-style-type: none"> • new starters (first half of funding claimed); • Newly Qualified Social Workers (NQSWs) SWs on track with key milestones and those for whom progress is unknown or delayed for a known reason (e.g. change of manager); • NQSWs suspended from the programme (e.g. due to maternity or sickness absence - these should be supported by manager confirmation and expected return date); and, • NQSWs that have successfully completed their ASYE (second half of funding claimed). 	a dashboard will be completed with key information identified around, new starters, stages in programme and any challenges.	Consultant showing: the number of NQSWs in each locality and the duration on the ASYE programme; panel outcomes including themes, learning, and actions arising; learning and development sessions held; and reflective supervision sessions held. We also confirmed that the trackers include detail of NQSWs experiencing delays and the reasons why. Internal Audit Opinion: Implemented	
Management Oversight and Supervision – Children’s 9 May 2019	31 July 2019	The Deputy Director Children’s Services should ensure that action is taken to review and update the Supervisions Policy to ensure it is fit for purpose. This should include assigning responsibility for the review and ongoing maintenance and	The Supervision policy will be reviewed by one of the Heads of Locality.	Internal Audit have now had confirmation that management completed a review of the policy in August 2019 and have formally approved this. Internal Audit Opinion: Implemented	No further action required.

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		setting a date for an annual refresh.			
Management Oversight and Supervision – Children’s 9 May 2019	30 June 2019	Consideration could be given to a ‘risk based’ approach to case review by targeting those cases that are considered to be high risk or have particular issues for in depth discussion at supervisions	The above review will revise the position on each child being discussed in supervision and if required additional direction will be provided.	Internal Audit have confirmed that the revised policy includes a risk approach in terms of dealing with the highest priority cases. Internal Audit Opinion: Implemented	No further action required.
Management Oversight and Supervision – Children’s 9 May 2019	31 July 2019	The Deputy Director Children’s Services should ensure that all managers who are responsible for completing supervisions complete supervision training. Consideration should also be given to making more focussed supervision training available to all staff, potentially as part of the induction process to ensure all staff are aware of the importance of supervisions.	Action to be taken: The model delivered to staff in the ILM5 training will be revisited. This may require commissioning the training on this model of supervision.	Internal Audit confirmed that briefings have taken place and the majority of managers have attended these. Further mop-up sessions are ongoing for new and existing staff to ensure that all staff have been involved. Internal Audit Opinion: Implemented	No further action required.
Management Oversight and Supervision – Children’s 9 May 2019	31 July 2019	The Deputy Director Children’s Services should ensure that there is greater clarity over requirements to record performance and professional	The supervision template will be reviewed as part of the review of the supervision policy.	Internal Audit confirmed that the revised policy addressed these points, including changes to the template.	No further action required.

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		standards feedback consistently. We propose that this could be addressed when the Supervisions Policy is reviewed and built into strengthening the supervision template and the mechanism for tracking development actions.		Internal Audit Opinion: Implemented	
Management Oversight and Supervision – Children’s 9 May 2019	31 July 2019	The Deputy Director Children’s Services should ensure that the policy is clear on requirements for supervision agreements and record retention.	The supervision template will be reviewed as part of the review of the supervision policy.	Internal Audit confirmed that the revised policy addressed the recommendation and the requirements for supervision agreements and record retention are also covered in the staff briefings. Internal Audit Opinion: Implemented	No further action required.
Management Oversight and Supervision – Children’s 9 May 2019	31 July 2019	The Locality Heads of Service should remind all staff of the importance of completing supervisions on a timely basis and emphasis that they should only be postponed in exceptional circumstances such as staff sickness or holiday and should be rearranged promptly.	The briefings that support the implementation of the revised policy will focus on timely completion of supervision.	Internal Audit have confirmed that the revised policy included reference to ensuring comprehensive compliance and that this was also emphasised in the staff briefings. Internal Audit Opinion: Implemented	No further action required.

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Management Oversight and Supervision – Children’s 9 May 2019	31 July 2019	In the case of staff vacancies the Team managers at each Locality should allocate an interim supervisor to fill the resource gap and ensure supervisions are done.	This to be completed in guidance.	Internal Audit confirmed that management have developed a contingency process, effective from November 2019: a google form has been created to schedule all supervisions, flag up any gaps and reallocate these to an interim supervisor or locality manager to ensure the supervision goes ahead as planned. Internal Audit Opinion: Implemented	No further action required.
Management Oversight and Supervision – Children’s 9 May 2019	31 July 2019	The Deputy Director Children’s Services should ensure that arrangements are developed to monitor completion of supervisions in accordance with the supervisions policy. This could be achieved by developing the current monthly report for supervisions to include a clear indication as to where there are clear gaps in timeliness of supervisions both for individual social workers and also for teams/ localities.	Revision of current Google sheet.	Internal Audit have confirmed that the service has introduced a google form to enable monitoring and overview of completion of monthly supervisions, and that a monthly report is produced from this on overall timeliness and by teams / localities. Internal Audit Opinion: Implemented.	No further action required.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Floating Support – Support to Homeless Citizens in Temporary (Dispersed) Accommodation	31 May 2019	<p>The Strategic Lead - Homelessness and Migration should lead a review of the floating support team services with a view to developing clear and consistent systems and processes across the service to support delivery of agreed procedures.</p> <p>This could be achieved by developing a working group, to be attended by senior management, team leaders and a sample of SWs.</p> <p>The remit of the group should be to map out what are the critical steps that must be taken in supporting citizens in temporary accommodation and agreeing systems and processes which will support consistent delivery in line with statutory duties.</p> <p>Areas of focus for this group could include :</p> <ul style="list-style-type: none"> • Define a new procedure for allocation of cases. • Define arrangements to ensure equality of caseloads across individual SWs and teams. 	<p>Three workshops to be delivered across the floating support service to look at and address the issues raised. This will ensure support worker buy in and consistent approach.</p> <p>Managers improving consistency and putting in place a more robust supervision regime. Senior management analysing and improving management supervision, with ongoing monitoring to be put in place.</p>	<p>Key processes have been remapped and strengthened and an implementation plan is in place to embed changes. There has also been a residents handbook developed to explain what services can be accessed through the floating support team.</p> <p>Internal Audit Opinion: Implemented</p>	<p>No further action required</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<ul style="list-style-type: none"> • Establishing key expectations for ongoing support. • Determine and agree a critical path of support that must be delivered for all citizens with minimum expectations and clear timescales. • Agree minimum documentation requirements to support casework delivery and review. • Confirm arrangements for supporting and monitoring caseloads through supervisions. • Confirm arrangements to key stakeholders. 			
Floating Support – Support to Homeless Citizens in Temporary (Dispersed) Accommodation	June 2019	We recommend that the Strategic Lead - Homelessness and Migration ensures that an appropriate supervisions regime is introduced and complied with which enables timely and systematic case review.	New supervision regime to be introduced and maintained which covers best practice. KPI of 'About You' sessions and 1:1s to be added to the monthly performance clinics.	New supervision regime introduced and operational Internal Audit Opinion: Implemented	No further action required

Appendix 2 – Recommendations Over 9 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Transition to Adult Services	31 October 2018	The Interim Deputy Director of Adults Social Services should ensure that within six months an operational plan is in place for delivering the revised transitions offer in line with the agreed strategy and vision. This plan should include the formalisation of policy and procedure, roles and responsibilities and the use of transition specific documentation referred to in NICE guidance.	Operational Plan in place for delivering the revised transitions offer in line with the agreed strategy and vision	<p>Joint process design sessions were completed with Children’s Services in September 2019 and the transitions Board has agreed a number of key priorities. It is planned that by the end of 2019/20 the process design will focus on ensuring there is clarity of process and pathway for young people between Children’s and Adults Services.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 14 months overdue</p> <p>Action: Internal Audit will continue to engage with management to review and report on progress.</p>
Transition to Adult Services	30 April 2018	The Interim Deputy Director of Adults Social Services should develop a clear transitions strategy and vision in conjunction with Children’s Services and other key partners, in line with Care Act requirements. Once developed the strategy and vision should be used to inform the development of a clear service offer for transitions. This offer	Transitions Strategy and Vision to be developed	There has been considerable slippage in the implementation of this recommendation and significant management change since the recommendation was agreed. However, the new management team are now in place and committed to addressing the issues as a matter of priority. Addressing the ongoing issues in relations to the transitions offer is a key	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 20 months overdue</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>should be clearly communicated to confirmed key stakeholders including service users.</p> <p>Advice could be sought from other Local Authorities including the Council's Adults Services improvement partner, and differing approaches considered.</p>		<p>element of the Adults Social Care Improvement Plan.</p> <p>Joint process design sessions have been completed with Children's Services in September and the Transitions Board has agreed a number of key priorities. It is planned that by the end of 2019/20 the process design will focus on ensuring there is clarity of process and pathway for young people between Children's and Adults Services.</p> <p>Internal Audit Opinion: Partially Implemented</p>	<p>Action: Internal Audit will continue to engage with management to review and report on progress.</p>
Transitions to Adult Services	30 June 2018	To support day to day performance management the Interim Deputy Director of Adults Social Services should introduce a suite of Key Performance Indicators. This should be defined once the strategy and vision in place.	Key performance Indicators (KPIs) introduced.	Work is on going. Process design will ensure there is clarity of process and a pathway for young people moving between Children's and Adults services and KPIs will be developed to support and assure these arrangements.	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 18 months overdue</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		A long term solution should be considered and built into Liquid Logic to help identify performance trends and provide assurance to senior management.		Internal Audit Opinion: Outstanding	Action: Internal Audit will continue to engage with management to review and report on progress.
Disability Supported Accommodation Services: Quality Assurance Framework 14 February 2018	31 August 2018	Management should consider which key areas of the Care Act registered managers and support coordinators should provide assurance over for all citizens in their properties. To support this, there will need to be: A register of each citizen, staff member and property which should be monitored centrally to ensure full, timely coverage. Each Centre's own registered manager and support coordinators should complete these checks as soon as possible to support the CQC inspections and provide results to the Interim Service Manager (DSAS) and Programme Lead. Accountability for registered managers and support	I agree with the activity identified within recommendation 1. Register of all details including residents; staff and properties to be sent to PRI.	A complete register of all citizens, staff and properties was not created as envisaged in the recommendation. Internal Audit have now seen the 'House File Tracker' for South Locality which was intended to serve as both the register to track Quality Assurance activity, and also enable monitoring of other key activities such as Deprivation of Liberties in a Domestic Setting applications and Social Worker reviews. An 'audit' tab to record activity has been recently added, but was not yet populated. Once fully populated, it is considered that this will satisfy bullet points one, two and four of the recommendation. There remained no system in place to ensure accountability for actions arising from the	Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: 16 months overdue Action: Follow Up Audit Report September 2019. Internal Audit will continue to engage with management to review and report on progress. Workshop October 2019

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>coordinators to implement any actions that are identified. Results can then be assessed and addressed at a strategic level if further support or resources are needed. Clarity as to how registered managers assure themselves that quality control checks are built into day to day service provision. This should help inform the QA Framework, allowing auditors to provide an opinion on these arrangements rather than lower level, task specific compliance.</p>		<p>audits. To resolve this a tracker to monitor the status of actions has been introduced and will be reviewed and discussed every four weeks at the Senior Leadership meeting. Once in place, this process will satisfy the third bullet point of the recommendation.</p> <p>Internal Audit Opinion: Outstanding</p>	
<p>Disability Supported Accommodation Services: Quality Assurance Framework</p> <p>14 February 2018</p>	<p>31 August 2018</p>	<p>Management should consider integrating oversight of the Supported Living QA process into the role of Adults QA team and revise the content of the Framework. This could include: A workshop including key partners, support coordinators and registered managers used to inform a revised framework. Supporting an effective QA audit process and clarifying whether</p>	<p>With regard to recommendation 2 whilst I have welcomed the support and expertise the Adults QA Team have provided to date and would want this to continue going forward I do not think it is appropriate to integrate oversight into the role of the Adults QA Team.</p>	<p>The follow-up audit confirmed that workshops took place in March 2019 as planned and our review of the revised audit tool and guidance document confirmed that some changes had been made. However, it was not evidence that the risks previously identified have been satisfactorily addressed, in particular:</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 16 months overdue</p> <p>Action: Follow Up Audit Report September 2019</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>inquiry or inspection of evidence is required for each question/section and QA auditors recording where this has been done.</p> <p>Where assurance is being, or should be, sought from more specialist input such as HR, Health and Safety, Risk and Resilience, Corporate Property, Contract Monitoring and Learning and Events teams.</p> <p>Internal Audit propose to support development action by assisting management in the development and delivery of a redesign workshop.</p>	<p>The service is a commissioned In House Provider and is regulated and inspected by CQC and is also subject to commissioning reviews by the contracts team. However, it will be helpful to be able to access the QA Team's support for the further development work we have planned. Also in terms of oversight and challenge this will be provided through the Adults Quality Assurance and Performance Board. Workshops with staff and stakeholders to review and propose any desired changes to: QA Framework; Audit Tool and Guidance Documentation to be delivered throughout March and April.</p>	<p>The audit tool for citizens was still broad and generically worded. A sample of completed audits demonstrated that questions were being answered inconsistently and not in line with the guidance, and that actions were not always being raised where standards were not met.</p> <p>There was still no moderation process in place. From our review of a sample of completed audits, there was still inconsistency and incompleteness in how questions were answered and the depth to which outcomes were recorded.</p> <p>Management have arranged a workshop with all Support Coordinators in October 2019 to develop and agree an audit moderation process. This will also consider the content and wording of the audit tool following our feedback to determine where further improvements can be made.</p>	<p>Internal Audit will continue to engage with management to review and report on progress.</p> <p>Workshop October 2019</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				Internal Audit Opinion: Outstanding	
Purchase Cards 19 September 2018	31 Dec 2018	The City Treasurer should develop guidelines setting out the general principles for providing hospitality to others, including where a Council officer or member also benefits from the expenditure. This should be supported by examples as appropriate. Internal Audit will support implementation of this recommendation by providing an outline of potential areas for inclusion, and will provide further details of test findings on request.	The City Solicitor, supported by the City Treasurer, will develop guidance on the provision of hospitality. They will also identify a suitable place within the existing guidance framework for this to be published.	Purchase card guidance has been updated to clarify the approval process for hospitality. To strengthen the response and ensure alignment with best practice the City Solicitor is developing guidance further part of the employee and member codes of conduct. This is part of a wider update of the Codes and implementation of this recommendation has now been reset with a target of end of July 2020. Internal Audit Opinion: Partially Implemented	Director: Fiona Ledden, City Solicitor and Carol Culley, Deputy Chief Executive & City Treasurer Executive Member: Councillor Leese Status: 12 months overdue Action: City Solicitor confirmed with Audit Committee revised deadline for implementation of 31 July 2020. Internal Audit will monitor progress in line with this.

Appendix 3 – Recommendations 6-9 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
ICT Software Licensing 24 July 2018	30 April 2019	The Council should review the need for a business case for dedicated full-time resource and software licensing tools in order to drive a centralised and consistent approach to software licensing management.	ICT will: Carry out a review of roles and Responsibilities within Service Operations to assess the current limitations in terms of software asset management (SAM) skillsets and resource: and Explore other market solutions in conjunction with subject matter experts including Gartner, and present a business case to ICT DLT.	An ICT Business Concept Document has been completed outlining the requirements in this area and the potential solutions identified. The potential cost of the work has been identified, which is forecast to be met from the wider capital allocation for ICT improvement, and the project is included in the Corporate Core project portfolio. However, a full business case is yet to be produced and a formal decision on whether to proceed has not yet been taken. Internal Audit Opinion: Partially implemented	Director: Carol Culley, Deputy Chief Executive and City Treasurer Executive Member: Councillor Ollerhead Status: Eight months overdue Action: Deputy Chief Executive and City Treasurer to be advised of request to attend a future Audit Committee to explain the barriers to implementation of the recommendation.
ICT Software Licensing 24 July 2018	30 April 2019	Software licensing management roles, responsibilities and capability gaps need to be defined, implemented and	Following the work done in Recommendation 1, ICT will be in a position to define roles and responsibilities for software asset management	The finalised software licensing policy includes an appendix detailing the roles and responsibilities of relevant stakeholders in respect of the	Director: Carol Culley, Deputy Chief Executive and City Treasurer

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>communicated to ICT and the Directorates. Additionally, both the end users of licenced applications and IT staff who install and maintain the applications should have a clear understanding of the appropriate processes and procedures that limit risk to and ensure compliance. This recommendation should be considered in the wider context of the potential requirement to define roles relating to application ownership across the Council, with a specific focus the specific responsibilities that the role entails.</p>	<p>(SAM). Beyond this, ICT will devise (as part of another recommendation arising from this audit) policies and procedures to support Council-wide compliance to a consistent approach to SAM, clearly differentiating between centrally managed licensing and those managed locally within business units.</p>	<p>approval, communication, distribution and enforcement of the policy itself. However, a wider assessment of roles across licence management had not been completed, and capability gaps had not been assessed. Internal Audit Opinion: Outstanding</p>	<p>Executive Member: Councillor Ollerhead Status: Eight months overdue Action: Deputy Chief Executive and City Treasurer to be advised of request to attend a future Audit Committee to explain the barriers to implementation of the recommendation.</p>
<p>ICT Software Licensing 24 July 2018</p>	<p>30 April 2019</p>	<p>The current systems used by ICT to support software asset management (SAM) should be reassessed to ensure that they are fit for purpose and possess the capability to process, create and maintain all stores</p>	<p>ICT will investigate the work other Council colleagues may be undertaking in relation to the acquisition of tools to manage SAM. ICT will seek to collaborate with such colleagues to ensure</p>	<p>The commissioning of a licence management tool was being explored as part of the preparation of the business case identified as part of another recommendation arising from this audit. Given that this</p>	<p>Director: Carol Culley, Deputy Chief Executive and City Treasurer Executive Member: Councillor Ollerhead</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>and records for software and related assets.</p> <p>Furthermore, the Council should look to move away from the manually intensive process currently in operation and explore the automation of tasks required to maintain compliance with software licenses and control software spending.</p> <p>The tools available to the Council should provide the functionality to detect and manage all exceptions to SAM policies, processes, and procedures; including license use rights and necessary infrastructure and processes for the effective management, control and protection of the software assets, at all stages of the Software license lifecycle.</p> <p>Once reporting is established, regular validation audits should</p>	<p>best ICT practice implemented and ICT requirements are included in any specifications.</p> <p>If no collaboration opportunities exist, ICT will explore other market solutions and present options to DLT to approve a way forward as part of the business case planned in response to another recommendation arising from this audit.</p>	<p>business case had yet to be formally considered, the Licence Manager was exploring how better use could be made of existing data sets. He had built a basic spreadsheet-based tool to support the identification of significant discrepancies in licence management. However, this tool required further work to confirm the reliability of associated information and to develop expectations around its use.</p> <p>Internal Audit Opinion: Partially Implemented</p>	<p>Status: Eight months overdue</p> <p>Action: Deputy Chief Executive and City Treasurer to be advised of request to attend a future Audit Committee to explain the barriers to implementation of the recommendation.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		be completed by the SAM team to ensure that the reported position is accurate.			
Adult Services Management Oversight and Supervision 5 April 2019	31 May 2019	The Assistant Director of Adult Services should establish a central means of monitoring the actual frequency of supervisions. Accuracy of this central record should be confirmed as part of the QA process (see recommendation 4.1). The results in terms of frequency and quality should be audited, analysed, and reported annually.	<p>Audit process to be agreed within the Supervision Task & Finish Group. Process will be embedded into the final Supervision Policy.</p> <p>Additional Resources Required for implementation: Yes – Support from the Reform and Innovation Team secured.</p>	The new Supervision Guidance makes clear that Supervisors must complete an entry on the Supervisions Google Form following each supervision session to record that it has taken place for central monitoring and oversight. This is clearly defined as the responsibility of the Supervisors and is reiterated at several points within the Guidance. We confirmed that the Supervisions Google Form has been created and that it includes basic details (name of supervisor, name of supervisee, team, date of supervision, date of previous supervision and an explanation for the delay (if any)). We have been told that this form will be in use from January 2020, and that the results will be monitored by PRI.	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: Seven months overdue</p> <p>Action: Monitor</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				Internal Audit opinion: Partially implemented	

Appendix 4 – Recommendations 1-6 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Mental Health Casework Compliance 5 April 2019	30 June 2019	The Director of Adult Services should seek assurance from the Trust over consistency in recording safeguarding investigation activities, including whether the new case management system, Paris, can enforce correct procedures via system workflows. This may involve strengthening timely management oversight on case work and enhanced training for all case workers to ensure that procedures are understood.	GMMH Trust and MCC to jointly establish a 'Task & Finish' group to investigate, work to resolve, and report progress back to the Director of Adult Services.	We confirmed that in the new system, Paris, workers are meant to record all activity within progress notes and then, if the activity is related to a safeguarding referral/enquiry to tick the 'safeguarding' tick-box. These progress notes will then be pulled through to the Safeguarding tile within Paris, to form (in theory) a complete record, visible in one place, of all actions taken in relation to the safeguarding referral. However, our testing of a sample of five safeguarding found significant gaps in all of them: relevant progress notes which had not been ticked as 'safeguarding' or simply a complete lack of any notes at all. Internal audit opinion: Outstanding	Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: Six months overdue Action: Monitor
Mental Health Casework Compliance	30 June 2019	The Director of Adult Services should seek assurance from the Trust in regard to whether	GMMH Trust and MCC to jointly establish a 'Task & Finish' group to investigate,	Follow up testing identified ongoing issues with a lack of management oversight of the	Director: Bernadette Enright, Executive

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
5 April 2019		Paris, the new case management system, offers improved controls over the initial response to safeguarding concerns, such as requiring management sign-off within 24 hours of receipt of the referral.	work to resolve, and report progress back to the Director of Adult Services.	<p>initial decision-making. Recently implemented system changes will prevent some of these issues, such as a worker being able to approve their own decisions, from occurring in future.</p> <p>The Trust now generates a “daily DQ report” from the system, which we confirmed highlights where referral forms have been started but are not yet authorised. However, we remain concerned at the number of referrals remaining unauthorised with an apparent lack of escalation. Our testing also identified one instance where no action was taken in response to a safeguarding referral for nearly two months, and none of the current reports would have picked this up.</p> <p>Internal Audit Opinion: Outstanding</p>	<p>Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: Six months overdue</p> <p>Action: Monitor</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Mental Health Casework Compliance 5 April 2019	30 June 2019	The Director of Adult Services should seek assurance from the Trust that manager approval is actively monitored to ensure compliance with quality and time standards.	GMMH Trust and MCC to jointly establish a 'Task & Finish' group to investigate, work to resolve, and report progress back to the Director of Adult Services.	<p>Follow up testing confirmed that "DQ reports" are now in place, which aim to provide oversight of outstanding work. The daily DQ report shows the number of initial safeguarding referral decisions that were authorised within one day. The weekly DQ report does not directly report on timeliness, but does show where some aspect of a safeguarding investigation remains incomplete or unauthorised.</p> <p>Our review of these reports and additional follow-up testing identified ongoing issues with timeliness of management approval of both the initial decision making and the conclusion of the enquiries. Therefore, while we are satisfied that these reports provide a mechanism for monitoring timeliness and outstanding work, we remain concerned that these reports indicate (and testing confirmed) that there are still unaddressed issues with performance.</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: Six months overdue</p> <p>Action: Monitor</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>Internal Audit opinion: Partially implemented.</p>	
<p>Mental Health Casework Compliance 5 April 2019</p>	<p>30 June 2019</p>	<p>The Director of Adult Services should seek assurance from the Trust over how the timely and appropriate conclusion of investigations can be better managed and monitored – for example, system workflows to ensure adherence to procedure, and system generated reports of open investigations for which no recent activity has been logged.</p>	<p>Greater Manchester Mental Health Trust (GMMHT) and Council to jointly establish a 'Task & Finish' group to investigate, work to resolve, and report progress back to the Director of Adult Services.</p>	<p>We confirmed that the Daily DQ report flags up where a decision was made to proceed to a Section 42, but a Section 42 assessment is not yet present on the system – as of the time of our review, there were 17 such instances within the last month, and 43 from previous months.</p> <p>The Weekly DQ report flags up where a Section 42 assessment has been started but not yet completed / authorised – as of the time of our review, there were 29 of these, all of which were at least 4 weeks elapsed. Testing of five randomly sampled safeguarding investigations identified delays in the conclusion of three.</p> <p>We are satisfied that these reports provide a mechanism for monitoring outstanding work, and yet we remain concerned</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: Six months overdue</p> <p>Action: Monitor</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>that these reports indicate (and testing confirmed) that there are still issues with performance.</p> <p>Internal Audit Opinion: Partially implemented</p>	
<p>Mental Health Casework Compliance 5 April 2019</p>	<p>30 Sept 2019</p>	<p>The Director of Adult Services should ensure that a formal process is agreed and established with the Trust for a monthly reconciliation between safeguarding referrals sent and received. Trust and Council staff should work together to ensure that the new case management systems in each organisation – Paris and Liquid Logic, respectively – consistently record outcomes of safeguarding referrals, so that these can more easily be transferred across systems to ensure completeness of Council records and ability to monitor outcomes.</p>	<p>It is accepted that safeguarding outcomes need to be recorded in MiCare (Liquid Logic in future). Quality and Performance group will consider options to ensure this can be done efficiently and effectively.</p>	<p>Conversations with colleagues in PRI and with the Trust confirmed that system for reconciling safeguarding referrals passed to the Trust with outcomes reporting received back from the Trust was not yet in place. Issues arising from the Council's move to Liquid Logic and the Trust's move to Paris have impacted on both organisations' abilities to prioritise this work. We were told that workshops between MCC and the Trust were planned for the near future to work out processes between Liquid Logic and Paris.</p> <p>Internal Audit Opinion: Outstanding</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: Three month overdue</p> <p>Action: Follow Up Audit</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Mental Health Casework Compliance 5 April 2019	30 June 2019	The Mental Health Commissioning Manager should undertake a review of performance reporting against the agreed KPIs to ensure that performance is being reported accurately and consistently in line with the Section 75 agreement.	The Quality & Performance group is working on improvements to the current performance reporting arrangements; changes are planned for the new financial year (from April 2019 onwards), including addition of commentary.	We were told by the Trust that more system work is needed to enable Paris to produce the data necessary for the KPIs. A clear timeline for completion was not possible, as the work was complicated by a key member of staff's long term absence. Internal Audit Opinion: Outstanding	Direct Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: Six months overdue Action: Follow Up Audit
Assessed and Supported Year in Employment 21 May 2019	30 June 2019	The Workforce Learning and Development Manager should ensure that Social Work Managers are reminded of their role in supporting delivery of the ASYE programme. In particular, SW Managers should be required to provide confirmation to the SW Consultants on the completion of key milestones, including at a minimum the learning agreement, direct observations, and the six- and twelve-month reviews.	A google sheet has been circulated by the Workforce Learning and Development Manager to the North, South and Central Service Leads. Managers with responsibilities for NQSWs can update their records each month over the 12 month programme and progress will be RAG rated. This will allow the SW Consultant to provide additional support to those NQSWs that fall into an amber or red position. The Google sheet will be used to	We confirmed that a google sheet of all NQSWs on the ASYE programme has been adapted to include the key milestones and had been circulated to all team managers to use to record when key milestones are completed. However, review of these confirmed that team managers were not completing it as required. Therefore, while the mechanism for monitoring progress is now in place, data is not being input as required to allow the Social Work Consultant to identify and	Director: Paul Marshall, Strategic Director of Children's Services Executive Member: Councillor Bridges Status: Six months overdue Action: Monitor

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			capture all the key milestones of the ASYE programme up to completion by the service.	escalate issues where needed. Further action needs to be taken to ensure that team managers are populating the sheets as required. Internal Audit Opinion: Partially implemented	
Assessed and Supported Year in Employment 21 May 2019	30 Sept 2019	The Social Work Consultant should ensure that reconciliations of expected income against actual receipts are undertaken regularly (possibly in-line with the quarterly reporting). This may be done by creating additional columns in the tracker and using the notification of payments from Skills for Care to confirm receipt of payment.	Workforce Learning and Development Manager to have greater oversight into the reconciliations and payments from Skills for Care. Monthly review of spreadsheet and viewing payment when available from Skills for Care. *Please note* Skills for Care close for 5 months for online payment so systems will be in place to monitor this and claim when online system is closed from April 2019 – September 2019. Support from finance has been sought who now are in communication with Skills	The Social Work Consultant has previously stated that she was not receiving detailed remittances and the payment notifications from the Department for Education and Skills for Care were still being received as block payments with no detail to allow for a reconciliation to be performed. Subsequent review of the trackers identified that the dates that payments have been received are now being recorded against each social worker, indicating that this information is now available. Internal Audit have requested confirmation of this.	Director: Paul Marshall, Strategic Director of Children's Services Executive Member: Councillor Bridges Status: Three month overdue Action: Monitor

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			for Care to ensure we are clear on claims received.	Internal Audit Opinion: Outstanding	
Management Oversight and Supervision – Children’s 9 May 2019	31 July 2019	The Deputy Director, Children’s Services should ensure that Locality Heads of Service complete file audits in conjunction with the requirements of the policy.	To be included within guidance.	Management confirmed that they will reintroduce the file audit process from November 2019. Internal Audit Opinion: Outstanding	Director: Paul Marshall, Strategic Director of Children’s Services Executive Member: Councillor Bridges Status: Five months overdue Action: Internal Audit to consider evidence of implementation of the file audit process.
Framework Agreements – Contract Governance 21 January 2019	31 December 2019	The Head of Integrated Commissioning and Head of Procurement should ensure that there are clear tools to ensure that the distinct responsibilities of call off managers and the overall framework manager are defined and shared from the outset. This could form part of	Action to be taken: - develop guidance and tools on the responsibilities of call off managers and framework managers, in collaboration with practitioners - incorporate into training materials	The Integrated Commissioning and Procurement Team have produced a Frameworks guidance pack to address the areas covered in the recommendation. We have reviewed this and shared comments back with colleagues for consideration. Once finalised and published for use by	Director: Carol Culley Deputy Chief Executive and City Treasurer Executive Member: Councillor Ollerhead Status: One month overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>the corporate guidance currently being produced for contract managers.</p> <p>We suggest the use of a template to outline the allocation of key responsibilities along with any reporting expectations and escalation procedures. This should be completed as part of the implementation documents for a framework.</p> <p>The template should include the following key responsibilities: Supplier insurance checks. Monitoring of social value contributions. Collection of KPI information. Complaints escalation. Any key information specific to the individual framework.</p>	<ul style="list-style-type: none"> - communicate widely, including to senior managers and SROs whose responsibility it is to oversee these contracts - coach framework and call off managers on what they need to do in future - Role for Strategic Directors, DMTs and directorate contract leads in checking and monitoring this is in place for each of their framework contracts. 	<p>contract and commissioning managers we can change the status of the recommendation to implemented.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Action: Monitor</p>
Framework Agreements – Contract Governance	31 December 2019	The Head of Integrated Commissioning should provide guidance for framework managers	Action to be taken <ul style="list-style-type: none"> - develop, in collaboration with practitioners, guidance for 	The Integrated Commissioning and Procurement Team have produced a Frameworks guidance pack to address the	Director: Carol Culley Deputy Chief Executive and City Treasurer

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21 January 2019		<p>outlining minimum standards of monitoring to be undertaken in order to assess overall performance of the framework. This may include: The value and number of call offs allocated to each supplier. Number of complaints received. Any work allocated outside of the approved allocation system and reasons for this. Amount / type of social value received (potentially on a per supplier/per call off basis). Client satisfaction.</p> <p>This should also include the need for senior officer scrutiny, oversight and assurance to ensure that value is not lost from the contract, to assist with decision making and to inform future commissioning.</p> <p>Thought should also be given as to whether this information</p>	<p>framework managers on the minimum standards of monitoring to assess the overall performance of the framework</p> <ul style="list-style-type: none"> - Develop indicative framework KPIs, develop standard KPI sections for contracts, and share good examples - incorporate into training materials - communicate widely, including to senior managers and SROs whose responsibility it is to oversee these contracts - role for Strategic Directors, DMTs and directorate contract leads in assuring and overseeing the governance and implementation of framework contracts. Ensure that KPIs are in place and are monitored and reported to senior management, and escalated to DMTs as necessary. Ensure there are 	<p>areas covered in the recommendation. We have reviewed this and shared comments back with colleagues for consideration. Once finalised and published for use by contract and commissioning managers we can change the status of the recommendation to implemented.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Executive Member: Councillor Ollerhead</p> <p>Status: One month overdue</p> <p>Action: Monitor</p>

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		should be incorporated into the framework agreements as framework level KPIs and how the development of such framework KPIs can be developed going forward.	forecasts and reports on performance, spend and compliance, and require explanation of variance and remedial action. - Action on KPIs should sit with Framework Managers. Potential action points: - Strategic Directors to ensure framework /contract managers in their directorates are skilled in KPIs or attend training - Strategic Directors ensure that framework managers (and all contract managers) have job objectives on developing and monitoring contract KPIs		
Framework Agreements – Contract Governance 21 January 2019	31 December 2019	The Head of Strategic Commissioning with the Head of Procurement should ensure that expectations around framework cost control are determined along with the need for this to be suitably resourced. This could be framed as part of wider guidance on required	Action to be taken - develop, in collaboration with practitioners, guidance for framework managers on setting rules for, forecasting, monitoring and reporting expenditure on frameworks -develop clearer statements of roles in relation to rule-setting, forecasting,	The draft guidance produced on Frameworks did not include sufficient detail in relation to the recommendation. We have shared some suggested areas for inclusion and if accepted this should address the risks identified. We will continue to monitor this with the Integrated	Director: Carol Culley Deputy Chief Executive and City Treasurer Executive Member: Councillor Ollerhead Status: One month overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>resources to manage different elements of a framework such as dealing with queries from other authorities where the framework is open to use by other parties or guidance over the level of sample testing that should be undertaken based on the value and number of transactions processed.</p>	<p>monitoring and reporting expenditure, for framework managers, finance officers, and others</p> <ul style="list-style-type: none"> -establish and maintain list of budget holders for contracts and frameworks -incorporate into training materials -communicate widely, including to senior managers and SROs whose responsibility it is to oversee these contracts -Role for Strategic Directors, DMTs and directorate contract leads in assuring and overseeing the governance and implementation of framework contracts. Recommend they scrutinise, demand forecasts and reports on performance, spend and compliance, and require explanation of variance and remedial action. 	<p>Commissioning and Procurement Team.</p> <p>Internal Audit Opinion: Outstanding</p>	<p>Action: Monitor</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Social Value 21 February 2019	31 December 2019	<p>The Contract and Commissioning Leads within each directorate should work with contract managers to ensure that suitable social value KPI's are in place where possible and are being actively managed as part of contract monitoring arrangements. They should also ensure that escalation processes exist in instances where they are not being achieved.</p> <p>The Head of Integrated Commissioning and the Head of Corporate Procurement should enable access to template documents for monitoring social value. Longer term thought should be given as to how benchmarking could be undertaken to enable the value obtained through social value to be determined. "</p>	<p>a) Directorate Leads run training for contract managers to ensure that suitable social value KPI's are in place and are being actively managed as part of contract monitoring arrangements.</p> <p>b) Directorate leads should also ensure that escalation processes exist in instances where KPIs are not being achieved.</p> <p>c) DMTs assure (a) and (b) through standard quarterly contract overview</p> <p>d) Integrated Commissioning enable access to template documents for monitoring social value.</p> <p>e) Integrated Commissioning consider options for benchmarking the value obtained through social value "</p>	<p>We confirmed that a number of actions driven by the Integrated Commissioning and Procurement Team have been undertaken to address the risks identified during our review. This included raising the requirement for social value KPIs in Commissioning and Contract Management group meetings, the launch of social value e learning and informing officers of this through targeted bulletins. We also confirmed the amendment of the new pre tender forms prompting the inclusion of social value KPIs and defining how these will be monitored. There is also improved accessibility of monitoring templates to facilitate contract managers in their monitoring.</p> <p>Other activity being undertaken to improve social value monitoring included the use of the social value portal by NWCH. There are plans to set up a working group to consider</p>	<p>Director: Carol Culley Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Councillor Ollerhead</p> <p>Status: One month overdue</p> <p>Action: Monitor</p>

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				<p>non achievement of KPIs and consider and share good practice in addressing non performance. We were also informed a further session on social value is planned for the commissioning and contract management group.</p> <p>Whilst some thought has been given to benchmarking and how to enable the value obtained through social value to be determined we were informed a longer timescale is required for this. As such we consider the recommendation to be partially implemented.</p> <p>Internal Audit Opinion: Partially implemented</p>	
Prevention and Detection of Procurement Fraud 6 June 2019	31 December 2019	The Director of Capital Programmes with the Frameworks Lead (NWCH) should develop a method for monitoring bid patterns across this and other frameworks to ensure transparency and inform any	The list of commissions is reviewed each quarter with a finance review undertaken to track fees and Social Value outcomes collected. CAPPs has predominantly been used for MCC commissions and as such	Due to changes in management there were some delays in work being taken forward in respect of this recommendation. However, we have recently confirmed that the monitoring spreadsheet used by the team has been updated to capture additional	<p>Director: Carol Culley Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Councillor Ollerhead</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>actions required to stimulate greater competition.</p> <p>Consideration could be given to the development of a periodic report outlining engagement with the framework, supplier success rates (and any reasons for higher than expected success) and any concerns raised by suppliers over the tender process (whether via a opt out response or through feedback to the framework team).</p> <p>This report should also review lack of engagement by individual suppliers and the reasons for this in order to provide assurance to Senior Management that the framework continues to provide value."</p>	<p>over the 4 years since launch the reliance on MCC to use the framework has diminished as recruitment has taken place. The NWCH team will add to the quarterly review bid patterns and list any suppliers who have consistently not returned mini competitions. It is noted that the hourly rates originally tendered and the further availability of other frameworks in the market makes CAPPs less attractive to the market than originally envisaged.</p>	<p>data to allow monitoring of bidding activity to take place. As this has only recently been introduced no data has been captured as yet, once this is further embedded the status of the recommendation can be reassessed.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Status: One month overdue</p> <p>Action: Monitor</p>
Neighbourhood Investment Fund (NIF)	6 Sept 2019	Management should ensure that NIF funding is only be paid where there has been a community group application,	No NIF grant to proceed without written record of decision (email or signature to confirm verbal	The NIF guidance has been updated and includes reference to exemptions to the application process. Internal audit awaiting	<p>Director: Fiona Worrall</p> <p>Executive Member:</p>

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2 September 2019		and this should be reinforced to all Neighbourhood officers. Team leaders should not approve payment at the request of Members where there is no community group application in support of the payment.	discussion). The NIF expenditure in Chinatown addressed urgent issues raised by the Accountability Board (drug dealing and rat infestation) however there were no Community Groups available so the cost of this work should have fallen elsewhere. This will need reinforcing with local Members.	evidence that the guidance has been formally approved and shared across all three neighbourhood teams. Internal Audit Opinion: Partially Implemented	Status: Three months overdue Action: Monitor
Adult Services Management Oversight and Supervision 5 April 2019	30 Nov 2019	The Assistant Director of Adult Services should ensure that a programme of supervision training is developed, and that this training is offered to and completed by all social work supervisors.	Training plan to be agreed and implemented via the Supervision Task & Finish Group. Training will be provided to new starters in a pilot phase before being rolled out to existing staff.	An update on progress on this action has been requested. Internal Audit Opinion: Outstanding	Direct Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: One month overdue Action: Follow Up Audit
Penalty Notices	31 Dec 2019	The Strategic Lead for School Attendance & EOTAS should	Regular termly meetings will be held with finance to	An update on progress on this action has been requested.	Director: Paul Marshall, Strategic

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1 February 2019		continue to monitor the cost of operating the penalty notice service compared to the income received, to ensure that this remains cost neutral as required by legislation and the Protocol. A summary report on income and expenditure relating to the penalty notice scheme should be included in the annual Attendance report to Senior Management and to the Children and Young People Scrutiny Committee.	monitor and review the revenue from monies collected from the paid penalty notices. A summary on the income and expenditure will be included in a report to senior management and to the Children and Young People Scrutiny Committee on an annual basis.	Internal Audit Opinion: Outstanding	Director of Children's Services Executive Member: Councillor Bridges Status: One month overdue Action: Monitor.
Procurement in Schools 12 July 2019	30 Nov 2019	Director of Education to consider arranging procurement workshops for Governors, Head Teachers and Business support staff. These sessions should be used to highlight the risks and issues as identified during this audit along with guidance, support and templates where necessary to address these issues and risks. These forums can also be used to re-promote the DfE schools	Joint workshops for stakeholders to be facilitated by representatives from Procurement, Schools Finance and Audit. The focus will be on an overview of procurement risk and processes, access to and understanding of national and Council guidance, relevant procurement and finance regulations and reasons why they must be followed.	An update on progress on this action has been requested. Internal Audit Opinion: Outstanding	Director: Paul Marshall, Strategic Director of Children's Services Executive Member: Councillor Bridges Status: One month overdue Action: Monitor.

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		<p>buying hub. We are happy to support this work however consideration should be given to involving Head Teachers and Business Managers from schools where procurement practices are strong in sharing their knowledge and expertise with their peers.</p> <p>Internal Audit propose issuing a circular to all schools following this work around areas where improvements are required. This circular will include a tool for schools to self-assess their own procurement practice ahead of the proposed workshops.</p>			
Deprivation of Liberty Safeguards 03 May 2019	30 Oct 2019	Following the screening of referrals using the ADASS Screening Tool the Service Lead for Safeguarding should ensure that where a case needs an assessment it should be assigned to a BIA to enable assessment at the earliest opportunity.	The social work allocation process is done via an awaiting allocation list that the Team Manager/Senior Social Worker takes responsibility for risk assessing and determining the appropriate time to allocate the incoming	<p>Recruitment of additional posts has been undertaken with new officers now in place, and new processes have been introduced so that BIA triage cases as they come in.</p> <p>We have been advised that allocations have been improved</p>	<p>Direct Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p>

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		<p>We understand that actions are already underway to address the unassigned 'screened' cases. This needs to be done as a matter of urgency so that the Council only migrates those DoLS episodes needed into Liquid Logic.</p>	<p>assessment work based on professional judgment and competencies appropriate to the role.</p> <p>Action to be taken: Once the outstanding cases have been addressed, the additional posts should reduce the likelihood of a similar occurrence. Cases which do not require assessment will be recorded as such.</p>	<p>and that the number of unallocated outstanding cases has been significantly reduced. However, we are still awaiting evidence of this in order to consider this implemented.</p> <p>Progress for this was initially delayed due to unanticipated impacts of the implementation of Liquid Logic particularly on this area of work.</p> <p>Internal Audit Opinion: Partially Implemented</p>	<p>Status: Four Months overdue</p> <p>Action: A Follow Up Audit is underway and will be reported shortly.</p>
Floating Support	October 2019	<p>The Strategic Lead - Homelessness and Migration should ensure that documentation requirements for case activity are confirmed for all key tasks. Representatives from the business should then be identified to engage with Liquid Logic to establish what has been designed and whether it meets the needs of the Service. Ideally this would</p>	<p>Meetings with Liquid Logic have already taken place since the initial findings of the audit report to make the new system fit for purpose for the homeless service. Initial discussions show this will not be possible until phase 2 of the roll out. In the meantime, officers will meet with the Liquid Logic team, to see what can be best utilised from the system as it stands to better support the</p>	<p>It was acknowledged in the audit report that whilst this was proposed for completion by the end of October 2019 as part of a phase 2 implementation and this was dependent on the completion of phase 1 of the project to timescales. This has not been possible in part due to slippage in the project implementation. Work has been completed to ensure Liquid Logic I used as far as possible in its current form to</p>	<p>Director: Mike Wright, Director of Homelessness</p> <p>Executive Member: Councillor Craig</p> <p>Status: 2 months overdue</p> <p>Action: The Business have confirmed they have a revised planned date for this</p>

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		<p>develop formal workflows that will ensure:</p> <ul style="list-style-type: none"> • All key records to be retained in a consistent format that also enables management sign off (if required), case prioritisation and review as well as alerts where key actions have not been completed. • Management information can be produced directly from the system (such as last visit date). Consideration should also be given to embedding of key documents for example sign up paperwork. 	floating support case management and supervision.	<p>support work. However, the changes needed to make it fully effective cannot be made until phase 2. The timescale for phase 2 and the completion of work to ensure the recommendation can be fully addressed are still to be confirmed but it is currently expected likely to be October 2020.</p> <p>Internal Audit Opinion: Partially implemented</p>	of October 2020. We will continue to liaise with management to seek updates on progress.