

**Manchester City Council
Report for Information**

Report to: Audit Committee - 15 September 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.

Recommendations

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 11 February 2020

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. As a result of Covid19 there was a pause on the formal review and reporting of recommendation implementation as services focused on crisis response and recovery actions. Internal Audit sought to keep informed about progress on outstanding recommendations however there are some gaps in the updates received.
- 1.2 There have been understandable delays in progressing some of the agreed actions as officers across the Council have been refocused on unplanned essential activities that were required to respond to the pandemic. As a result Internal Audit will be re-engaging with services to understand the impact on timescales agreed pre Covid19 and what the realistic, achievable revised dates for completion of actions is likely to be. This work will continue over the next couple of months and required changes will be shared with Audit Committee in the next update report. As a result of Covid19 it is not surprising therefore that the number of recommendations overdue has increased.
- 1.3 There are four categories of recommendation priority: critical, significant, moderate and minor. This report provides the details of progress to address outstanding recommendations in the high risk (critical and significant) categories and an update on proposed next steps. This report focuses solely on Internal Audit recommendations, as there are currently no high priority External Audit recommendations currently outstanding.

2 Standard Process

- 2.1 Internal Audit usually follows up management actions on high risk recommendations at least quarterly to obtain 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.

3 Current Implementation Position

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

3.2 Since the last formal update in February 2020 Internal Audit has confirmed that services have been able to complete actions to address nine high priority recommendations in six audits as follows:

- Core: Framework Agreements – Contract Governance (3)
- Core: Compliance with Public Contracts Regulations 2015 (2)
- Core: Capital Frameworks – Call off Selection and Award (1)
- Adults: Deprivation of Liberties Safeguards (1)
- Neighbourhoods: Neighbourhood Investment Fund (1)
- Core: Google GSuite Application Controls (1)

Outstanding Recommendations

3.3 There are currently 40 recommendations, from 15 audit reports that are overdue past the agreed implementation dates. This is an increase from 30 outstanding recommendations reported to Audit Committee in February. These are being monitored and can be summarised as:

- 19 over twelve months overdue.
- 6 between six to nine months overdue.
- 15 between one and six months overdue.

3.4 The overdue recommendations comprise actions that remain fully outstanding (26) or have been partially implemented (14). Actions have continued to progress in some areas but some have been delayed in others due to Covid19 response and recovery requirements.

Overdue More than Nine Months (Appendix 2)

3.5 There are 19 recommendations which have been outstanding over 12 months, of which 11 are deemed as partially implemented based on actions taken to date. Internal Audit will continue to monitor progress and discuss with Directors the likely timescales for implementation of these given delays due to Covid19. The current outstanding recommendations are:

- Adults: Transition to Adult Services (3 of which 2 partially implemented)
- Adults: Disability Supported Accommodation Services: Quality Assurance Framework (2 partially implemented)
- Adults: Management Oversight and Supervision (1)
- Adults: Mental Health Casework Compliance (6 of which 3 partially implemented)

- Core: ICT Software Licensing (3 of which 2 partially implemented)
- Core: Purchase Cards (1)
- Childrens Services: Assessed and Supported Year in Employment (2 partially implemented)
- Children Services: Management Oversight and Supervision (1)

- 3.6 The majority of recommendations which are currently more than nine months and up to 23 months overdue relate to matters within Adult Services and many of the actions to address these were captured in the Adults Service Improvement Plan. Progress to implementation of recommendations has been impacted by the response to Covid19 and the Improvement Plan was paused formally for a period of time with priorities currently under review. It has been agreed that follow up audit reviews will be carried out on the audits of Mental Health Casework Compliance and Adults Quality Assurance Framework to assess how effectively changes have been embedded. The Executive Director for Adult Services attended Audit Committee to report on the service improvement plan and mitigation of risks including outstanding recommendations in December 2019 and will be invited to provide a further update to Audit Committee in November 2020.
- 3.7 Three recommendations on ICT Software Licensing remain partially implemented and the Director of ICT will attend the September Audit Committee to confirm the reason for the delay and the actions taken to mitigate risk. ICT have discussed these actions with Internal Audit and the original proposal to procure a bespoke Software Asset Management tool software solution, which is the key outstanding action, will not be progressed due to the need to prioritise funding and resources in other higher risk areas. The Director of ICT has confirmed that he considers that the risks are within tolerance for the service and Internal Audit is supportive of the actions taken to date and this acceptance of remaining risk.
- 3.8 There are two audits in Childrens Services that are over 9 months overdue. A recommendation remains outstanding on Management Oversight and Supervisions and this will be reviewed as part of a formal follow up audit in 2020/21 and the outcomes reported to Audit Committee. Similarly a specific follow up will be undertaken to reengage with colleagues to understand the steps taken and timescales for any further actions required to address risks noted in the audit of Assessed and Supported Year in Employment where two recommendations are deemed to have been partially implemented. If risks remain outstanding the Director will be invited to provide an update to Audit Committee.
- 3.9 The audit of purchase cards and provision of guidance on hospitality has been delayed from its revised due date of July 2020 and is now scheduled for action by November 2020. Audit Committee will be appraised of latest position in the next update report.

Overdue for 6 – 9 months (Appendix 3)

- 3.10 Six recommendations have been overdue for between six and nine months, from six audit reports. Internal Audit is monitoring these and 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.
- Core: Social Value (1 partially implemented)
 - Core: Prevention and Detection of Procurement Fraud (1 partially implemented)
 - Core: Penalty Notices (1)
 - Adults: Management Oversight and Supervision (1)
 - Childrens: Procurement in Schools (1)
 - Adults: Floating Support - Support to Homeless Citizens in Temporary (Dispersed) Accommodation (1)

Overdue less than 6 months (Appendix 4)

- 3.11 There are 15 recommendations which have been overdue for between one and six months in seven audit reports. Some of these reports also include additional recommendations which have not yet fallen due and/or moderate risk recommendations.
- 3.12 Internal Audit will continue to monitor these as part of an active programme of review and as part of scheduled follow up audits where appropriate and some progress was being made. The recommendations are shown in appendix four and relate to the following:
- Core: Capital Frameworks – Call off Selection and Award (1 partially implemented)
 - Core: Contract Spend Review (1)
 - Core: Prevention and Detection of Procurement Fraud (1)
 - Core: GDPR Post Implement Review and Privacy Impact Assessments (4 of which 3 are partially implemented)
 - Childrens: Early Help and Troubled Families (2)
 - Adults: Planning for Permanence (3)
 - Adults: Improvement Plan (3)

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 Dec 2019</p>	<p>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 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:</p> <ul style="list-style-type: none"> • Supplier insurance checks. • Monitoring of social value contributions. • Collection of KPI information. • Complaints escalation. <p>Any key information specific to the individual framework.</p>	<p>Action to be taken:</p> <ul style="list-style-type: none"> • develop guidance and tools on the responsibilities of call off managers and framework managers, in collaboration with practitioners • incorporate into training materials • 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>The Integrated Commissioning and Procurement Team have produced guidance on the management of frameworks, this includes the expectation of who will manage the aspects outlined above and the importance of ensuring clarity over roles for any framework requirements which are not included in the guidance.</p> <p>The guidance has been now been published on the Integrated Commissioning intranet pages and as such is available to all officers.</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>Framework Agreements – Contract Governance 21 January 2019</p>	<p>31 Dec 2019</p>	<p>The Head of Integrated Commissioning should provide guidance for framework managers outlining minimum standards of monitoring to be undertaken in order to assess overall performance of the framework. This may include:</p> <ul style="list-style-type: none"> • 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>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 should be incorporated into the framework agreements as framework level KPIs and how the development of such framework KPIs can be developed going forward.</p>	<p>Action to be taken</p> <ul style="list-style-type: none"> • develop, in collaboration with practitioners, guidance for framework managers on the minimum standards of monitoring to assess the overall performance of the framework • 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 Senior Responsible Officers 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 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 	<p>The guidance produced by Integrated Commissioning and Procurement includes key measures that should be recorded and monitored by the Framework Manager in order to ensure that the framework is working efficiently and effectively and to allow oversight and scrutiny by Senior Management. This guidance is now available on the Integrated Commissioning intranet pages and as such is accessible to all officers.</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"> • 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 Dec 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 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>Action to be taken</p> <ul style="list-style-type: none"> • 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, monitoring and reporting expenditure, for framework managers, finance officers, and others • establish and maintain list of budget holders for contracts and frameworks • incorporate into training materials • communicate widely, including to senior managers and senior responsible officers whose responsibility it is to oversee these contracts • Role for Strategic Directors, DMTs and directorate contract leads in assuring and overseeing the governance and 	<p>The guidance produced by the Integrated Commissioning and Procurement Team covers how cost control responsibilities should be split between the Framework and Call Off Managers which clarifies the respective roles of each. The guidance also makes clear the need to share information between the two roles to ensure that each can carry out their role effectively.</p> <p>Internal Audit Opinion: Implemented</p>	No further action required.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			<p>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>		
<p>Compliance with Public Contract Regulations 2015 2 September 2019</p>	<p>31 January 2020</p>	<p>A process for confirming that documents have been uploaded and all relevant steps completed should be put in place. This could be through the use of sample checks or if available through utilising reports within the Chest system.</p> <p>Procurement should seek confirmation from the service over the position of the contract identified and ensure that the Chest is appropriately updated and all relevant notifications issued.</p>	<p>As recommendation</p>	<p>Evidence received of reminders in team meetings and ongoing work to get the alerts from the Chest working correctly. We also received a copy of the updated checklist which includes completion of Chest as a step.</p> <p>Information on the contract identified during the audit was updated on Chest to reflect that this was taken over by the service.</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
Compliance with Public Contract Regulations 2015 2 September 2019	31 January 2020	<p>The Head of Integrated Commissioning and Procurement should explore whether the Chest system has the functionality to provide alerts in advance of key dates being reached to ensure we comply with the Public Contracts Regulations.</p> <p>In the interim staff should be asked to diarise key dates so that they are clear on when action should take place. If needed this could be supported by a completion checklist or random checks by management.</p> <p>The system should also be investigated to determine if a report can be run to identify any activities where the tender seal has been broken / awards issued on tenders more than 30 days ago but further actions have not been completed. This can then be run periodically to pick up on any cases which may have been missed due to human error.</p>	As recommendation	<p>We confirmed that Chest functionality has been checked and alerts are being sent. The procurement checklist has been updated to show this as an added step. A member of the team has been given responsibility for checking the contract register on Chest to ensure that tender information is up to date. Reporting functionality within the system remains an issue however senior procurement officers have been asked to sample check tender activities to ensure actions are being completed and the team continue to work with the Chest suppliers to improve functionality.</p> <p>Internal Audit Opinion: Implemented</p>	No further action required.
Capital Frameworks – Call off Selection and Award 19 February 2020	29 Feb 2020	The North West Construction Hub (NWCH) Framework Manager should liaise with the Commercial Compliance and Performance Team to ensure that all contractors on the hub are included within their checks, whether the Small Works Framework will also be included in the checks and to ensure that there is a process for notifying him where	<p>Agreed with Compliance team that insurance check will be carried out on Small Works Framework Contactors for Council Projects.</p> <p>Existing NWCH Client guide has been updated to reflect that the hub is not undertaking insurance checks on behalf of the client.</p>	We confirmed that the Commercial Performance and Compliance Team are now monitoring all NWCH frameworks, Capital Programme (CAPPs) and Small Works contractors' insurance cover. A spreadsheet has been set up to facilitate this with expiry dates and reminder dates to prompt the team which has been checked by Internal Audit. The Framework team have updated and issued the client guide.	No further action required.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>insurance levels are not as expected.</p> <p>The client guide for NWCH should be updated immediately to reflect that the Hub is not undertaking insurance checks on behalf of the client.</p> <p>The Small Works Framework Manager should ensure that the Client Guide for this framework clearly states how responsibility for insurance checks will be divided.</p> <p>Management should be aware that the Integrated Commissioning and Procurement Team are in the process of issuing guidance for Framework Managers which should be considered when updating the client guides.</p>	<p>Small Works Client guide will clearly state who has responsibility for insurance checks. 1st draft available for comment 29 February 2020.</p> <p>As part of NWCH quarterly health checks, we will request an update from the compliance team regarding the status of the insurance checks.</p>	<p>Internal Audit Opinion: implemented</p>	
<p>Deprivation of Liberty Safeguards 03 May 2019</p>	<p>30 Oct 2019</p>	<p>Following the screening of referrals using the Association of Directors of Social Services (ADASS) Screening Tool the Service Lead for Safeguarding should ensure that where a case needs an assessment it should be assigned to a Best Interest Assessor to enable assessment at the earliest opportunity.</p> <p>We understand that actions are already underway to address the unassigned 'screened' cases. This needs to be done as a matter of</p>	<p>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 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</p>	<p>Despite delays due to the unexpected volume of work required for the implementation of Liquid Logic, there has been significant progress made in this area. Actions taken have included new processes, appointment of new staff, and a new focus on closing referrals where appropriate, including during initial screening.</p> <p>At the time of our original audit we identified that there were 1,014 unallocated referrals with 17 of them over 2 years old. The service has made major improvements in screening and</p>	<p>No further action required.</p>

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		urgency so that the Council only migrates those DoLS episodes needed into Liquid Logic.	similar occurrence. Cases which do not require assessment will be recorded as such.	<p>allocations. Based on the latest information provided there were 280 cases awaiting allocation, which included 27 recent cases awaiting screening, and none of these referrals was over 3 months old. However, the current statutory requirement is for the whole assessment to take 21 days from referral to decision, and this is still not achieved.</p> <p>Given the actions taken and progress made to reduce the risks in this area, the ongoing work to further reduce unallocated referrals, and the knowledge that the DOLS legislation itself is due to be superseded we consider this recommendation to have been implemented.</p> <p>Internal Audit Opinion: Implemented</p>	
<p>Google GSuite Application Controls</p> <p>10 September 2019</p>	<p>31 March 2020</p>	<p>The Head of ICT Service Operations, supported by the Strategic Business Partners as required, should develop a policy for GSuite account suspension and retention. This should include an assessment of the costs associated with the current and proposed approach, and should be presented to management stakeholders to gain their endorsement on the proposed approach to data retention.</p> <p>The policy should also include some guidance to staff on the management of suspended</p>	<p>Ensure development of a policy for GSuite account suspension and retention, submitted to SMT for approval including:</p> <ul style="list-style-type: none"> • assessment of the costs associated with the current and proposed approach. • processes and guidance to ensure management of suspended accounts. 	<p>The Head of ICT Operations confirmed that accounts are now suspended when a user leaves, with a process for archiving the contents and deletion of the account from GSuite in a timely manner.</p> <p>This is tracked through the ServiceNow portal for all leavers.</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>accounts, including increased password security.</p> <p>This could be in the form of introducing a formal review process to validate the status of the suspended accounts, and could potentially be extended to monitor any subsequent access after the account has been suspended.</p>			
<p>Neighbourhood Investment Fund (NIF)</p> <p>2 September 2019</p>	<p>6 Sept 2019</p>	<p>Management should ensure that NIF funding is only be paid where there has been a community group application, 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.</p>	<p>No NIF grant to proceed without written record of decision (email or signature to confirm verbal 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.</p>	<p>The NIF guidance has been updated and includes reference to exemptions to the application process. Internal audit have confirmed evidence that the guidance has been formally approved and shared across all three neighbourhood teams.</p> <p>Internal Audit Opinion: Implemented</p>	<p>No further action required</p>

Appendix 2 – Recommendations Over 9 Months Overdue (to end of July 2020)

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Transition to Adult Services 15 Feb 2018	31 October 2018	The 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 National Institute for Clinical Excellence (NICE) guidance.	Operational Plan in place for delivering the revised transitions offer in line with the agreed strategy and vision	<p>Management reported to Audit Committee in December 2019 that a draft Transition policy had been developed that had been presented to the Transition board and which was within a consultation period and out to key stakeholders.</p> <p>The plan was for it to be reviewed by the agreed governance process for sign off by mid-January.</p> <p>Following policy sign off via the agreed governance processes, the policy was to be launched and disseminated across Manchester by the end of February 2020 along with completion of training for relevant staff.</p> <p>We have not received confirmation that this was completed as planned. Therefore we are currently still reporting this as partially implemented.</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: 21 months overdue</p> <p>Action: Internal Audit will seek assurance from management that the policy was launched as planned.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Transition to Adult Services 15 Feb 2018</p>	<p>30 April 2018</p>	<p>The 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 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>Transitions Strategy and Vision to be developed</p>	<p>Management reported to audit committee in December 2019 that Significant work has been completed since March 2019 to influence and inform the strategic priorities of the Transition offer across Manchester.</p> <p>Three transition planning workshops have been undertaken which considered the key priorities to develop what a good Transition offer would look like across Manchester.</p> <p>The work shops were attended by key partners including representatives from children's, adults, mental health, health (community and Trust), and carers.</p> <p>A formalised strategic plan was to be drafted based on the extensive discussions and consultations that had been completed including identifying key principles agreed at the transition planning workshops. The plan was for this to be consulted upon and signed off in January 2020.</p> <p>We have not received confirmation that this action was completed.</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: 27 months overdue</p> <p>Action: Internal Audit will re-engage with management to confirm the strategic plan is now in place.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Transitions to Adult Services 15 Feb 2018</p>	<p>30 June 2018</p>	<p>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.</p> <p>A long term solution should be considered and built into Liquid Logic to help identify performance trends and provide assurance to senior management.</p>	<p>Key performance Indicators (KPIs) introduced.</p>	<p>Management reported to Audit Committee that a Performance framework was to be devised and reported via a dashboard to each Transition Board meeting</p> <p>They reported that the performance measures put in place will reflect agreed measures from all partner agencies within the transition process</p> <p>They planned for a Draft framework to be developed by Service Manager, Transition Planning Team by January 2020 and operational from 1 April 2020.</p> <p>We have not yet received confirmation that this action was completed.</p> <p>Internal Audit Opinion: Not Implemented</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 25 months overdue</p> <p>Action: Internal Audit will re-engage with management to confirm the performance framework is now in place.</p>
<p>Disability Supported Accommodation Services: Quality Assurance Framework 14 February 2018</p>	<p>31 August 2018</p>	<p>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:</p> <ul style="list-style-type: none"> • 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 	<p>I agree with the activity identified within recommendation 1.</p> <p>Register of all details including residents; staff and properties to be sent to Performance, Research and Intelligence team.</p>	<p>Management reported to Audit Committee in December 2019 that significant changes have been made to the audit tool to strengthen it following workshops and discussions with Internal Audit, Managers and Support Coordinators. They reported the tool was ready to go onto the intranet to be launched. They planned to start using the new tool from January 2020 and thought it would therefore be fully operational by the end of January.</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 23 months overdue</p> <p>Action: Internal Audit will re-engage with management confirm whether the tool was launched as planned and will review the tool to confirm it</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>inspections and provide results to the Interim Service Manager (DSAS) and Programme Lead.</p> <ul style="list-style-type: none"> Accountability for registered managers and support 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 Quality Assurance (QA) Framework, allowing auditors to provide an opinion on these arrangements rather than lower level, task specific compliance. 		<p>We are therefore assured that work was ongoing in addressing this recommendation but have not seen evidence of the successful launch of the tool and therefore are reporting the recommendation as partially implemented.</p> <p>Internal Audit Opinion: Partially Implemented.</p>	<p>addressed the issues raised in the audit.</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:</p> <ul style="list-style-type: none"> 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 inquiry or inspection of evidence is required for each question/section and QA auditors 	<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. The service is a commissioned In House Provider and is regulated and inspected by CQC and is also</p>	<p>Management reported to Audit Committee in December 2019 that a wider quality assurance process had been developed which included guidance for service audits and the moderation process along with a new schedule of activity. This process still needed management sign off at the time and therefore management were planning it to be fully implemented by 31 January 2020.</p> <p>We have not received confirmation that the process was launched as planned and therefore we continue to report this recommendation as</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 23 months overdue</p> <p>Action: Internal Audit will re-engage with management to confirm the QA framework was launched and that it covers the issues raised in our recommendation.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>recording where this has been done.</p> <ul style="list-style-type: none"> 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>Internal Audit propose to support development action by assisting management in the development and delivery of a redesign workshop.</p>	<p>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.</p> <p>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>partially implemented until we receive this.</p> <p>Internal Audit Opinion: Partially Implemented</p>	
<p>Purchase Cards</p> <p>19 September 2018</p>	<p>31 Dec 2018</p>	<p>The Deputy Chief Executive and 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.</p>	<p>The City Solicitor, supported by the DCE and 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.</p>	<p>Update provided 10 August 2020. The proposal is for the revised Employee Code of Conduct to be put to Full Council in November 2020. This is dependant upon agreement from SMT which is to be sought in September 2020 and the subsequent Personnel Committee where the policy will be ratified.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Director: Fiona Ledden, City Solicitor and Carol Culley, Deputy Chief Executive & City Treasurer</p> <p>Executive Member: Councillor Leese</p> <p>Status: 19 months overdue</p> <p>Action: City Solicitor confirmed with Audit Committee a revised deadline for implementation of 31 July 2020 which</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
					<p>predates the impact of Covid-19</p> <p>New implementation date of November 2020 proposed based on Committee timescales</p>
<p>ICT Software Licensing</p> <p>24 July 2018</p>	<p>30 April 2019</p>	<p>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.</p>	<p>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</p> <p>Explore other market solutions in conjunction with subject matter experts including Gartner, and present a business case to ICT DLT.</p>	<p>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.</p> <p>Internal Audit Opinion: Not Implemented</p>	<p>Director: Carol Culley, Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Councillor Murphy</p> <p>Status: 16 months overdue</p> <p>Action: Update paper to be presented to Audit Committee to explain the barriers to implementation of the recommendation as the procurement is unlikely to proceed.</p>
<p>ICT Software Licensing</p> <p>24 July 2018</p>	<p>30 April 2019</p>	<p>Software licensing management roles, responsibilities and capability gaps need to be defined, implemented and 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.</p>	<p>Following the work done in Recommendation 1, ICT will be in a position to define roles and responsibilities for software asset management (SAM). Beyond this, ICT will devise (as part of another recommendation arising from this audit) policies and procedures to support Council-wide compliance</p>	<p>The finalised software licensing policy includes an appendix detailing the roles and responsibilities of relevant stakeholders in respect of the 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.</p>	<p>Director: Carol Culley, Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Councillor Murphy</p> <p>Status: 16 months overdue</p> <p>Action: Update paper to be presented to Audit Committee to explain the</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>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>to a consistent approach to SAM, clearly differentiating between centrally managed licensing and those managed locally within business units.</p>	<p>Internal Audit Opinion: Partially Implemented</p>	<p>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 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 then regular validation audits should be completed by the SAM team to</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 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>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 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>Director: Carol Culley, Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Councillor Murphy</p> <p>Status: 16 months overdue</p> <p>Action: Update paper to be presented to Audit Committee to explain the barriers to implementation of the recommendation as the procurement of a tool to support is now unlikely to proceed.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		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.	Audit process to be agreed within the Supervision Task & Finish Group. Process will be embedded into the final Supervision Policy. Additional Resources Required for implementation: Yes – Support from the Reform and Innovation Team secured.	Management reported to Audit Committee in December 2019 that a google form had been developed for supervisors to record the dates of completed supervisions. The requirements for completing this form and how to do it would be communicated to staff at a series of supervisions workshops. The responsibility for collating these forms and then distributing the results to the Service Managers would be with the Business Improvement Team. Service Managers would then be required to report this into the Adults Performance Board. Internal Audit Opinion: Not Implemented	Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: 14 months overdue Action: Internal Audit to complete a follow up audit to confirm compliance.
Children Services: Management Oversight and Supervision 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. No further follow up with the Business due to COVID19 Internal audit opinion: Not Implemented	Director: Paul Marshall, Strategic Director of Children's Services Executive Member: Councillor Bridges Status: 12 months overdue Action: Re-engage with management to review and report on progress made. A full audit of Children's Services Management oversight and supervisions is

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
					included on the current year audit plan.
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.	Greater Manchester Mental Health Trust 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>Management reported to Audit Committee that safeguarding training to reflect expected standards would be completed by 31 December 2019; appropriate staff would be trained by 31 March 2020; and an audit tool revised to monitor compliance by 31 December 2020. They also reported that it was likely to be December 2020 before practice changes were fully embedded and fully demonstrable in activity.</p> <p>Management also confirmed that they would be providing additional support to Greater Manchester Mental Health Trust through workshops to support their understanding of Adult Social Care statutory functions particularly in reference to safeguarding and annual reviews.</p> <p>Therefore we agreed to complete a full audit early in 2021.</p> <p>Internal Audit Opinion: Not Implemented</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 13 months overdue</p> <p>Action: Full audit included on 2020/21 audit plan to be completed early in 2021.</p>
Mental Health Casework Compliance 5 April 2019	30 June 2019	The Director of Adult Services should seek assurance from the Trust in regard to whether Paris, the new case management system, offers improved controls over the initial response to safeguarding concerns, such as requiring management sign-	Greater Manchester Mental Health Trust and Council to jointly establish a 'Task & Finish' group to investigate, work to resolve, and report progress back to the	Management reported to Audit Committee that safeguarding training to reflect expected standards would be completed by 31 December 2019, appropriate staff would be trained by 31 March 2020 and an audit tool revised to monitor compliance by 31	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		off within 24 hours of receipt of the referral.	Director of Adult Services.	<p>December 2020. They also reported that it was likely to be December 2020 before practice changes were fully embedded and fully demonstrable in activity.</p> <p>Management also confirmed that they would be providing additional support to Greater Manchester Mental Health Trust through workshops to support their understanding of Adult Social Care statutory functions particularly in reference to safeguarding and annual reviews.</p> <p>Therefore we agreed to complete a full audit early in 2021.</p> <p>Internal Audit opinion: Partially implemented.</p>	<p>Status: 13 months overdue</p> <p>Action: Full audit included on 2020/21 audit plan to be completed early in 2021.</p>
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.	Greater Manchester Mental Health Trust 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>Management reported to Audit Committee that safeguarding training to reflect expected standards would be completed by 31 December 2019, appropriate staff would be trained by 31 March 2020 and an audit tool revised to monitor compliance by 31 December 2020. They also reported that it was likely to be December 2020 before practice changes were fully embedded and fully demonstrable in activity.</p> <p>Management also confirmed that they would be providing additional support to Greater Manchester Mental Health Trust through</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 13 months overdue</p> <p>Action: Full audit included on 2020/21 audit plan to be completed early in 2021.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>workshops to support their understanding of Adult Social Care statutory functions particularly in reference to safeguarding and annual reviews</p> <p>Therefore we agreed to complete a full audit early in 2021.</p> <p>Internal Audit Opinion: Partially implemented</p>	
Mental Health Casework Compliance 5 April 2019	30 June 2019	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.	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>Management reported to Audit Committee in December 2019 that performance management during implementation of the improvement agenda would include performance metrics being agreed with Greater Manchester Mental Health Trust management. We have not seen evidence that this has been implemented at this stage.</p> <p>Internal Audit Opinion: Not Implemented</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: Full audit included on 2020/21 audit plan to be completed early in 2021.</p>
Mental Health Casework Compliance 5 April 2019	30 Sept 2019	<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.</p> <p>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</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>Management reported to Audit Committee in December 2019 that it was likely to be December 2020 before practice changes were fully embedded and fully demonstrable in operational activities. Therefore it is unlikely that this recommendation will be actioned until practice changes are fully implemented.</p> <p>Internal Audit Opinion: Not Implemented</p>	<p>Director: Bernadette Enright, Executive Director of Adult Social Services</p> <p>Executive Member: Councillor Craig</p> <p>Status: 10 months overdue</p> <p>Action: Full audit included in 2020/21 audit plan, to be completed early in 2021.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		to ensure completeness of Council records and ability to monitor outcomes.			
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.	Management reported to Audit Committee in December that performance management during implementation of the improvement agenda would include performance metrics being agreed with Greater Manchester Mental Health Trust management. We have not seen evidence that this has been implemented at this stage. Internal Audit Opinion: Partially implemented	Direct Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: 13 months overdue Action: Full audit included in 2020/21 audit plan, to be completed early in 2021.
Assessed and Supported Year in Employment 21 May 2019	30 June 2019	The Workforce Learning and Development Manager should ensure that Social Work (SW) 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 Social Work 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 Newly Qualified SWs 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 capture all the key milestones of the ASYE	Internal Audit confirmed that a google sheet of all NQSWs on the ASYE programme had 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 escalate issues where needed. Further action needs to be taken to ensure that team managers are populating the sheets as required and evidence of this has not yet been received to confirm implementation.	Director: Paul Marshall, Strategic Director of Children's Services Executive Member: Councillor Bridges Status: 13 months overdue Action: Re-engage with management to review and report on progress made.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			programme up to completion by the service.	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 for Care to ensure we are clear on claims received.	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. No further follow up with the Business due to COVID19 Internal Audit Opinion: Partially Implemented	Director: Paul Marshall, Strategic Director of Children's Services Executive Member: Councillor Bridges Status: 13 month overdue Action: Re-engage with management to review and report on progress made.

Appendix 3 – Recommendations 6-9 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
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. Full follow up audit was planned for May 2020, delayed due to COVID19 Internal Audit Opinion: Not Implemented	Direct Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: Eight months overdue Action: Follow Up Audit to be completed later in the 2020/21 audit year.
Social Value 21 February 2019	31 December 2019	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. The Head of Integrated Commissioning and the Head of Corporate Procurement should enable access to template documents for monitoring social	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. b) Directorate leads should also ensure that escalation processes exist in instances where KPIs are not being achieved. c) DMTs assure (a) and (b) through standard quarterly contract overview d) Integrated Commissioning enable access to template documents for monitoring social value.	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. Members and officers had recognised there was a need for social value KPIs alongside a broader qualitative assessment of the impact of social value through stories and testimonials from those helped through the Council's approach. As such a longer timescale was required for the full implementation of this recommendation.	Director: Carol Culley Deputy Chief Executive and City Treasurer Executive Member: Sir Richard Leese Status: Seven months overdue Action: Monitor

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		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.	e) Integrated Commissioning consider options for benchmarking the value obtained through social value	Internal Audit Opinion: Partially implemented	
Prevention and Detection of Procurement Fraud 6 June 2019	31 December 2019	<p>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 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>	The list of commissions is reviewed each quarter with a finance review undertaken to track fees and Social Value outcomes collected. A Capital Programmes (CAPPs) framework has predominantly been used for Council commissions and as such over the 4 years since launch the reliance on the Council 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>A log is maintained of those suppliers who have returned tenders. It was proposed that those who have not returned tenders will be recorded moving forward however we have not yet received evidence to confirm this.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Director: Carol Culley Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Sir Richard Leese</p> <p>Status: Seven months overdue</p> <p>Action: Request evidence to demonstrate that proposals are now operational</p>
Children's Services: Penalty Notices for	31 Dec 2019	The Strategic Lead for School Attendance & Education Other Than at School should continue to monitor the cost of operating the	Regular termly meetings will be held with finance to monitor and review the revenue from monies collected from the paid penalty	No progress reported on this recommendation. Further delays anticipated in relation to COVID19.	Director: Paul Marshall, Strategic Director of Children's Services

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Unauthorised Absences 1 February 2019</p>		<p>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.</p>	<p>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.</p>	<p>Internal Audit Opinion: Not implemented</p>	<p>Executive Member: Councillor Bridges</p> <p>Status: Eight months overdue</p> <p>Action: Re-engage with management to review and report on progress made.</p>
<p>Procurement in Schools 12 July 2019</p>	<p>30 Nov 2019</p>	<p>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 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</p>	<p>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.</p>	<p>There has been no progress on this proposal which has now been further delayed by Covid19. An update on progress on this action has been requested.</p> <p>Internal Audit Opinion: Not implemented</p>	<p>Director: Paul Marshall, Strategic Director of Children's Services</p> <p>Executive Member: Councillor Bridges</p> <p>Status: Eight months overdue</p> <p>Action: Internal Audit to re-engage with management to review and assess next steps.</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		improvements are required. This circular will include a tool for schools to self-assess their own procurement practice ahead of the proposed workshops.			
Floating Support - Support to Homeless Citizens in Temporary Accommodation 29 May 2019	30 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 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). <p>Consideration should also be given to embedding of key documents for example sign up paperwork.</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 floating support case management and supervision.	<p>Proposed completion by the end of October 2019 was not met as it was to form part of phase 2 developments for Liquid Logic and a new date of October 2020 was set.</p> <p>We note that Liquid Logic is being used as far as possible in its current form to support operational activities. However, the changes needed to make it fully effective cannot be made until phase 2 project development.</p> <p>The business has confirmed it is now working to a deadline of October 2020.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Director: Mike Wright, Director of Homelessness</p> <p>Executive Member: Councillor Craig</p> <p>Status: Nine months overdue</p> <p>Action: Internal Audit to continue to liaise with management to seek updates on progress.</p>

Appendix 4 – Recommendations 1-6 Months Overdue

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Prevention and Detection of Procurement Fraud 6 June 2019	30 June 2020	<p>The Head of Integrated Commissioning and Procurement should produce / commission an annual review of bid information held in the Chest. This should be done to allow for further investigation of bid patterns if issues are identified. This analysis should include:</p> <ul style="list-style-type: none"> - Supplier Success Rates. - Single Bidder Activities. - Projects with multiple ITT stages. - Reasons for opt outs. <p>In order to aid in the running of the above the ways of working with the system should be reviewed with the system supplier (as part of the development discussions recommended at 2 above) to ensure that:</p> <ul style="list-style-type: none"> - the use of multiple ITT stages is avoided unless necessary and that the way the system records these is fully understood. - discontinued activities are marked as such in a way which can be identified within both detailed and summary reports. 	An annual report will be produced to consider the procurement activity over the previous financial year.	<p>An update on progress on this action has been requested. We were informed Corporate Procurement will pick up on this action and check what data is available from the Chest.</p> <p>Internal Audit Opinion: Not implemented</p>	<p>Director: Carol Culley Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Sir Richard Leese</p> <p>Status: One month overdue</p> <p>Action: Monitor</p>
Contract Spend Review 10 December 2019	31 March 2020	Work should be undertaken to identify the Council's main strategic suppliers. The information contained within contract registers could facilitate this and help to identify those suppliers whether this	Agree with some comments. Directorates do have some arrangements in place for strategic suppliers. A one size fits all approach is unlikely to work but the Team can develop	<p>An update on progress on this action has been requested.</p> <p>Internal Audit Opinion: Not Implemented</p>	<p>Director: Carol Culley Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Sir Richard Leese</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>be by number or value of contracts, or service dependency. A plan for how these contracts should be monitored along with any central oversight to be put in place should then be developed to ensure that the Council can take suitable action if becoming aware of any warnings indicating supplier failure.</p>	<p>guidelines and key principles. The management of strategic suppliers will also require work between DMTs and key partners, particularly in health.</p>		<p>Status: Four months overdue</p> <p>Action: Monitor</p>
<p>Capital Frameworks – Call off Selection and Award 19 February 2020</p>	<p>30 June 2020</p>	<p>The fee process should be reviewed, where possible the ability to recharge the management fee should be brought forward to ensure it happens as close to the tender activity as possible, or the potential for staging the management fee so that a proportion is paid on the completion of the tender activity should be considered. The team may also wish to consider reviewing the fee charges to include a small ‘aborted tenders’ allowance so that the costs of such incidents are covered where no recharge is to be made directly to the client or contractor.</p> <p>Consideration of whether a “cancellation fee” should be charged to the client where a full tender activity has been undertaken but the project is cancelled prior to any work taking place should be given as part of the review of the fee process.</p>	<p>There is currently a process in place for collecting abortive fees from main contractors should projects not go ahead.</p> <p>This is currently being reviewed together with a proposal to charge ‘upfront fees’ from contractors early in the second stage of the tender process. This will be discussed at board level and with the Managing Directors of our Contractor Partners.</p>	<p>The Framework Team confirmed a proposal regarding an upfront fee has been sent to the Hub Board for comment. The outcome of this proposal will be followed up at the NWCH Board Meeting in September 2020 attended by managing directors from framework contractors where this will be discussed.</p> <p>Internal Audit Opinion: Partially implemented</p>	<p>Director: Carol Culley Deputy Chief Executive and City Treasurer</p> <p>Executive Member: Sir Richard Leese</p> <p>Status: One month overdue</p> <p>Action: Monitor</p>

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		Thought should also be given as to how information on the current contractual status of the call offs can be collected promptly and efficiently to ensure that fees are not missed due to the team not being informed that the contract has been signed.			
GDPR Post Implementation Review 20 June 2019	30 April 2020	The Council's Corporate Records Manager working with its Data Protection Officer (DPO) and the Information Steering Group (reporting to CIARG) should develop a corporate action plan to prioritise and agree actions to improve data retention and disposal arrangements. We are aware that the DPO intends to undertake a risk assessment of all service areas which will be presented to CIARG, this will highlight areas of priority to be included in the plan.	It is accepted that a corporate action plan should be developed to improve data retention and disposal arrangements and build this into the Information Governance Risk Register. The Corporate Records Manager will work with the Deputy Senior Information Risk Officers to assess records management maturity in their areas and develop standardised locally owned action plans for development of records management best practice.	The Corporate Records Manager has been working with other stakeholders to improve corporate data retention arrangements, focusing on the forthcoming Microsoft 365 system. Some assessment of local records management maturity has also been undertaken but this was interrupted by the COVID pandemic. Internal Audit Opinion: Partially Implemented	Director: Fiona Ledden City Solicitor Executive Member: Councillor Sir Richard Leese Status: Four months overdue Action: Continue to monitor
GDPR Data Privacy Impact Assessments (DPIA) 1 November 2019	30 April 2020	The Data Protection Officer, with support from Corporate Communications, should ensure that the data protection communications plan includes messages to address the awareness gaps identified in our audit. The messages should be presented to CIARG for review and approval.	Accepted	The Council has implemented a new system for management of information-related requests, which will be extended to provide DPIA-related functionality. The recommended communications plan will be developed and enacted alongside this rollout. Internal Audit Opinion: Not Implemented	Director: Fiona Ledden City Solicitor Executive Member: Councillor Sir Richard Leese Status: 4 months overdue Action: Follow up audit in this area to be scheduled.

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GDPR DPIA 1 November 2019	30 April 2020	The Data Protection Officer should contact the managers identified in our sample, to confirm the completion of a DPIA for each project.	Accepted	The Data Protection Officer has contacted the relevant managers for updates, while seeking assurance over the extent of completion of DPIAs across subsequent corporate projects. Internal Audit Opinion: Partially Implemented	Director: Fiona Ledden City Solicitor Executive Member: Councillor Sir Richard Leese Status: 4 months overdue Action: Follow up audit in this area to be scheduled.
GDPR DPIA 1 November 2019	30 April 2020	The Data Protection Officer, with support from the Directorate Senior Information Risk Owners, should establish arrangements for the periodic monitoring of compliance with DPIA requirements.	Accepted	A new ICT system is proposed to be used to support compliance monitoring in this area. In addition, the Data Protection Officer has sought opportunities to build in communication of the DPIA completion requirement earlier in the process, for example as part of the "Checkpoint" process before financial approval is granted. Internal Audit Opinion: Partially Implemented	Director: Fiona Ledden City Solicitor Executive Member: Councillor Sir Richard Leese Status: 4 months overdue Action: Follow up audit in this area to be scheduled.
Adults Improvement Plan Governance 9 January 2020	31 March 2020	The Strategic Lead Business Change should re-evaluate the 'action type' categories and how these can be clarified and simplified. For example, each action could be assigned a priority level (1/2/3) to indicate whether it is currently an area of active focus. We recommend that the workstream leads include an update on each	As part of a 12 month stock-take of the Improvement Programme the action plans are being refreshed, which will include clearer indication of priority level and milestones/sequencing which will flow through into highlight reporting.	The recommendations fell due for implementation during the COVID19 lockdown. We have not received confirmation of implementation from management at this stage and will seek an update based on the refresh of the Plan currently underway which may change the way in which the Plan is monitored.	Direct Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: Four months overdue

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		action of the highest priority level in the highlight reports		Internal Audit opinion: Not implemented	Action: Follow Up Audit to be completed later in the 2020/21 audit year.
Adults Improvement Plan Governance 9 January 2020	30 April 2020	The workstream lead for Provider Services and the Improvement Board should collectively agree on a manageable number of improvement actions, ensuring that these align with the Risk Register and agreed areas of focus. These could be either cross-cutting, specific to individual services, or a combination of both. This should be of a size to allow the entire workstream or thereabouts to be reviewed at a workstream meeting, and updates on all of the highest priority actions should be reported onwards to the Improvement Board, which would better enable oversight and focus on key priorities.	As part of a 12 month stock-take of the Improvement Programme the action plans are being refreshed. For the Provider Services workstream this will mean a streamlining of actions included in the ongoing core Improvement Programme with some actions moving into the new programme of work to review Provider Services (across Health & Social Care).	The recommendations fell due for implementation during the COVID19 lockdown. We have not received confirmation of implementation from management at this stage and will seek an update as the Plan is stepped back up and reassessed. Internal Audit opinion: Not implemented	Direct Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: Three months overdue Action: Follow Up Audit to be completed later in the 2020/21 audit year.
Adults Improvement Plan Governance 9 January 2020	30 April 2020	The Technology Enabled Care (TEC) and Workforce workstream plans should be refreshed using the standard template, which allows for increased clarity over action owners, target timescales, and updates on current status. The workstream leads should ensure these are regularly reviewed and kept up to date and use these to inform the highlight reports.	As part of a 12 month stock-take of the Improvement Programme the action plans are being refreshed. This has already taken place for the Workforce workstream. The TEC workstream is being considered as part of the wider MLCO portfolio with a clear action plan to be finalised by April 2020.	The recommendations fell due for implementation during the COVID19 lockdown. We have not received confirmation of implementation from management at this stage and will seek an update as the Plan is stepped back up and reassessed. Internal Audit opinion: Not implemented	Direct Director: Bernadette Enright, Executive Director of Adult Social Services Executive Member: Councillor Craig Status: Three months overdue Action: Follow Up Audit to be completed later in the 2020/21 audit year.

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Planning for Permanence	1 April 2020	Locality Managers should confirm which staff in their locality have not received any training or briefings on the policy and consideration should be given to running some additional events for those who have not yet been trained.	This will be addressed by continuing to run additional training events to ensure all staff have receive required training and by refresh of the induction process to include reference to awareness of the revised policy.	The recommendations fell due for implementation during the COVID19 lockdown. We have not received confirmation of implementation from management at this stage and will seek an update. Internal Audit opinion: Not implemented	Director: Paul Marshall, Strategic Director of Children's Services Executive Member: Councillor Bridges Status: Four months overdue Action: Internal Audit to re-engage with management to review and assess next steps
Planning for Permanence	1 April 2020	The Permanence Improvement Board should review the impact of the initial roll out of the policy and to address any key issues, such as those identified in our review. In particular, focus should be given to Permanence Planning Meetings (PPM) and how arrangements can be revised to make them more achievable. Requirements of PPM should be included, where applicable, in the Children's QA framework to ensure a level of consistency across each locality.	Senior Management will continue to raise awareness of the importance of the PPM process and engagement of social workers in this process.	The recommendations fell due for implementation during the COVID19 lockdown. We have not received confirmation of implementation from management at this stage and will seek an update. Internal Audit opinion: Not implemented	Director: Paul Marshall, Strategic Director of Children's Services Executive Member: Councillor Bridges Status: Eight months overdue Action: Internal Audit to re-engage with management to review and assess next steps
Planning for Permanence	1 April 2020	Further performance measures should be developed to assess the effectiveness of permanence planning and then incorporate these in the Permanence score card.	Performance Improvement Board will continue to review performance monitoring to ensure continuous improvement and in considering the effectiveness of the permanence scorecard.	The recommendations fell due for implementation during the COVID19 lockdown. We have not received confirmation of implementation from management at this stage and will seek an update.	Director: Paul Marshall, Strategic Director of Children's Services Executive Member: Councillor Bridges

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
				<p>Internal Audit opinion: Not implemented</p>	<p>Status: Four months overdue</p> <p>Action: Internal Audit to re-engage with management to review and assess next steps</p>
<p>Early Help and Troubled Families</p>	<p>30 July 2020</p>	<p>The Strategic Head of Early Help should reinforce with all Early Help staff the importance of confirming that the family have consented to the referral before any action is taken, and that, once a referral has been accepted, a written record of this consent is obtained from all relevant family members and uploaded before information is shared with partner agencies.</p>	<p>Agreed, ensuring families read, or are made aware of, the Early Help Privacy Notice continues to be an important part of the offer of early help from referral through to intervention. We accept the findings and will monitor and challenge non-compliance by:</p> <ul style="list-style-type: none"> • updating the Early Help Process and Practise Standards to provide clearer guidance for practitioners. New GDPR legislation has changed the language on 'consent' which should now be considered within the remit of the Early Help Privacy Notice. • monitoring and challenging compliance through our existing audit cycle and ensuring regular reporting back to senior management. 	<p>We have not received an update on progress at this stage due to business priorities and will now seek evidence of implementation.</p> <p>Internal Audit opinion: Not implemented</p>	<p>Director: Paul Marshall, Strategic Director of Children's Services</p> <p>Executive Member: Councillor Bridges</p> <p>Status: One month overdue</p> <p>Action: Internal Audit to re-engage with management to review and assess next steps</p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Early Help and Troubled Families	30 July 2020	The Strategic Head of Early Help should develop a means of improving compliance with the requirement to create or update a child impact chronology at the start of the Early Help offer. Compliance should be monitored, either on a whole population or sample basis, and the results should be reported to senior management and fed back to individual team leaders.	We accept the findings in relation to chronologies. The importance of chronologies and requirements for completing them will be included in the new process and practice guidance.	We have not received an update on progress at this stage due to business priorities and will now seek evidence of implementation. Internal Audit opinion: Not implemented	<p>Director: Paul Marshall, Strategic Director of Children's Services</p> <p>Executive Member: Councillor Bridges</p> <p>Status: One month overdue</p> <p>Action: Internal Audit to re-engage with management to review and assess next steps</p>