

## Appendix 1 – Implemented Recommendations

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Income and Debt Management: Investment Estate</p> <p>22 May 2018</p>	<p>30 June 2018</p>	<p>The Group Finance Lead should introduce a timetable for the review of aged debt and completion of associated write off activity as appropriate. In our view this should take place quarterly. All supporting documentation and reasons behind the write offs should be then stored securely in the shared drive for future reference purposes.</p>	<p>The Development Manager will request that Jacobs set out a programme for the reduction of aged debt. This will consider the write off of small long standing debts where the cost of recovery would be greater than the sums received or there is no chance of recovery. The response as to how the remaining debts should be dealt with will be considered by the Development Manager, in consultation with Jacobs and the Group Finance Lead on a case by case basis. The effectiveness of debt management will be discussed at the regular working groups held with Jacobs and with Finance at monthly finance meetings.</p>	<p>A joint approach between the Council and Jacobs has been adopted to reduce levels of aged debt. This is being tracked through a spreadsheet and shows significant reductions in the amount of aged debt and the proportion of total debt it represents.</p> <p><b>Internal Audit opinion:</b> Implemented</p>	<p>No further action required.</p>
<p>North West Foster Care Framework – Contract Monitoring Review</p> <p>25 January 2017</p>	<p>30 March 2017</p>	<p>Management must validate the accuracy of all existing placement charges to identify the extent of discrepancies and potential over/under charging. Identified overpayments should be taken up with the Provider to recover overpaid amounts and ensure the correct chargeable rate is applied.</p>	<p>Review has already commenced in the application of discounts and savings proposals. 700 lines of enquiry 500 already completed. To agree robust process with finance</p>	<p>Action to address the recommendation has progressed including the confirmation that all open placement fees are accurate. The review identified a small net overpayment of £186 out of a total weekly payment of over £300k. Investigation of these variances was ongoing with focus on the larger overpayments and ensuring correction of these. An improved system to monitor the accuracy of charges was being designed. While this was a highly manual process efforts were being made to automate as much of the process as possible. Data</p>	<p>No further action required.</p>

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				<p>cleansing along with developments planned in the finance and care systems should help to flag variances and minimise the risks of errors.</p> <p>We consider that whilst this remains a highly resource intensive process and efforts will have to continue to be made to review payments, the actions taken have been sufficient to confirm this recommendation as having been implemented.</p> <p><b>Internal Audit opinion:</b> Implemented</p>	
<p>Multi Agency Safeguarding Hub – Referrals and Enquiries: Compliance Audit</p> <p>19 September 2017</p>	<p>30 Sept 2017</p>	<p>The MASH Operations Manager should ensure that the guidance notes and flow-chart are updated and combined into a single MASH procedural document that clearly sets out service delivery objectives and procedures / a strategy for achieving these.</p> <p>This should include expected timescales for screening, and for MASH Enquiry and Single Agency Response decisions, and whether these vary by RAG rating. The procedure should be clear as to whether the timescales are inclusive of non-working hours, and how these related to the overall 'one working day' target.</p>	<p>Procedures updated. Development workshop with MASH partners 24<sup>th</sup> August to agree changes to MOU.</p>	<p>The Memorandum of Understanding (MOU) was revised and we confirmed that it broadly defines the structure, governance, desired outcomes, and core principles of the MASH. Following our second round of fieldwork, we recommended that this be further developed into more detailed procedures to aid consistency of approach and workflow across the MASH, and the MOU was updated again in July 2018. In this most recent version, we confirmed that some of the inconsistencies and out-of-date elements that we had identified have been corrected, and more detail on the mapping process for single agency responses has been included.</p> <p>The new MASH Operations Manager and the Social Work Consultant are</p>	<p>No further action required.</p>

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				<p>now working on a set of Practice Standards, to be in place by the end of September 2018, to guide operational expectations and to support consistency of practice.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	
<p>Multi Agency Safeguarding Hub – Referrals and Enquiries: Compliance Audit</p> <p>19 September 2017</p>	<p>30 Sept 2017</p>	<p>The MASH Operations Manager should ensure that the Performance Dashboard is amended to show:</p> <ul style="list-style-type: none"> <li>• overall end-to-end timeliness of cases (time elapsed in the Contact Centre plus time elapsed in the MASH);</li> <li>• the target (i.e. 24 consecutive hours, excluding weekends);</li> <li>• the percentage meeting / not meeting the target.</li> </ul>	<p>MASH dashboard amended and reports monthly to MASH Strategic Board and Children's Services Performance Clinic chaired by Deputy Director.</p>	<p>As of the time of our follow-up fieldwork, the Dashboard was still displaying timeliness within the MASH only, rather than overall end-to-end timeliness. After receiving our feedback, a new report showing end-to-end timeliness was added to the Dashboard.</p> <p>It now shows the number of referrals completed in 24 hours, 24-48 hours, 48-72 hours, 72-100 hours, 100-150 hours and over 150 hours. We have provided some further comments on this chart to make overall performance against the 24-hour target clearer to aid management in the review and monitoring of performance.</p> <p>We confirmed that the performance data is being calculated on the basis of 24 hours, excluding weekends and bank holidays. The end-point being used in the calculations for most referrals is the social worker's sign-off rather than the manager's approval date/time; this generally will not have a huge impact on results, but should</p>	<p>No further action required.</p>

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				<p>still be corrected to ensure consistency and accuracy.</p> <p>Subject to these minor changes being addressed, we consider the actions taken to be sufficient to confirm the original agreed actions.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	
<p>Homecare Services – Contract Management</p> <p>7 March 2018</p>	<p>30 April 2018</p>	<p>The Commissioning Manager should ensure that clearly defined, risk-based monitoring is planned and undertaken for all service providers.</p> <p>The following could be considered as part of this:</p> <ul style="list-style-type: none"> <li>• The incorporation of commissioned hours or approximate spend into the risk log to help inform and tailor monitoring.</li> <li>• Low level monitoring for providers with ISF agreements where the Council pays for the service to ensure that minimum standards are in place. For example annual confirmation of insurance and CQC registration details.</li> <li>• Monitoring of high risk suppliers through the introduction of more detailed assurance work which may involve: scheduled interviews with provider care staff; shadowing visits; contacting service users to gain their views of services; or reviewing care records from a sample of service users' files.</li> </ul>	<p>The ISF providers where MCC pays the providers will have a yearly system check to include registration, insurance etc.</p> <p>The Quality assurance of MCC providers is currently being established now the team works as part of MHCC, the intention is to pilot new ways of quality assurance with some providers from April 18.</p>	<p>New monitoring tools were being rolled out across the Homecare portfolio and it was expected that all providers will be completed under the new system by the end of quarter four. Copies of the new audit tool and the service action plan which is monitoring implementation of the new tools were provided and we considered that they better meet the needs of the service in line with the recommendation.</p> <p>Other developments include the design of a new self-assessment form for those suppliers with a CQC rating of good or above which demonstrates a more risk based approach to the monitoring of providers. The service has also undertaken work to map all CQC assessments and ratings for providers to help identify trends in assessment rating and to assist with forward planning of assessments to allow them to be undertaken ahead of CQC visits providing additional support to the provider and market as well as providing assurance over the service.</p>	<p>No further action required.</p>

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				<p><b>Internal Audit Opinion:</b> Implemented</p>	
<p>Social Transport – Contract Management</p> <p>11 January 2018</p>	<p>31 March 2018</p>	<p>The Business Service Manager – Travel Co-ordination Unit should implement a method for bringing together the records regarding suppliers performance, this may be through the integration of the current documents or the use of a summary document which pulls information from the other files.</p> <p>This summary information could then be used to determine which suppliers present the highest risks to the service so that those risks can be managed accordingly. This would also help to highlight areas where a lack of monitoring had taken place, e.g. a supplier for whom no spot checks had taken place over a six month period.</p> <p>Once the above has been implemented the Business Service Manager should be able to easily add further information to the report provided to senior management around supplier risks and performance management work undertaken in order to provide assurance that these risks are being managed.</p>	<p>Redesign of roles and wider review of Service to support capacity building and creation of additional role which would support effective operator monitoring across and decision making across the service.</p> <p>Review and redesign/assimilation of current doc's as identified to better inform of contract monitoring. Identifying issues and action plans for partnership working with operators to resolve identified issues/gaps enabling solutions to be identified and planned termly.</p>	<p>While the restructure is ongoing the team have addressed the recommendation requirements by reorganising their approach to filing and storing performance information. This should allow the business manager to pull the information together quickly and assess whether there are patterns of concern which need to be addressed with the individual operators.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p>No further action required.</p>

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<p>Information Governance in Schools – Thematic Audit</p> <p>13 April 2018</p>	<p>30 June 2018</p>	<p>We recommend that the Director of Education lead a workshop involving staff from Education, Information Governance, ICT, and Internal Audit, to determine and agree on actions to further support schools in their management of information. Drawing on the results from our audit work, the workshop should focus on some of the Red and Amber risks identified; in particular:</p> <ul style="list-style-type: none"> <li>• advising schools on the Data Protection Policy, either by developing a model Policy or by recommending an external template Policy, to ensure comprehensive and accurate procedural guidance and coverage of all required areas, including new GDPR requirements;</li> <li>• options for providing or recommending Information Governance training to schools;</li> <li>• providing guidance on identifying, reporting and acting upon breaches, including clear direction on who within the Council should be notified following a breach; and,</li> <li>• additional advice and guidance that the Council could provide around GDPR-preparedness, such as regular sign-posting to ICO publications.</li> </ul>	<p>Initial meeting to be set up as recommended to agree approach.</p>	<p>A joint offer from Manchester and Bolton to provide a Data Protection Officer service to schools on a fee basis went live on 1 September. Currently 100 schools across the two councils have confirmed sign up to the service. Recruitment activity is underway for three additional staff.</p> <p>The Director of Education confirmed and we have seen evidence of working with teams across the Authority including Legal, Children's Services and other departments where necessary to support schools around information governance. This includes termly briefings and written information such as circular letters and governors newsletters. This has included signposting to published information from sources such as the ICO and DfE.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p>No further action required.</p>

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<p>Data Analysis: Mobile Devices Billing and Usage</p> <p>31 October 2017</p>	<p>31 March 2018</p>	<p>The joiner, mover and leaver (JML) processes need to be reviewed to ensure that they capture potential changes in mobile device ownership, and that the ICT Service Delivery Team is informed of these.</p> <p>The findings for this report required a coordinated approach from various elements of the Council to address them. Internal Audit facilitated a workshop for relevant officers (including those from ICT, HROD, and Finance) to produce and agree the management response to address the issue. As such this recommendation was accepted in principle with an agreed commitment to establish a workshop and agree a way forward by March 2018.</p>	<p>As the issues identified in this report are just one aspect of the JML process that needs amending it was agreed that HROD would lead a group developing an improved JML process in order to address these issues.</p> <p>As well as HROD this group needs to include representation from key stakeholders including City Solicitors, the Shared Service Centre, and Finance.</p>	<p>The project team has met to identify issues within existing processes and smaller work groups have been established to review various aspects of the JML process and agree actions to address them.</p> <p>Whilst the risks identified in the audit are in the process of being addressed, the agreed recommendations was completed.</p> <p>Internal Audit plan to carry out a follow up review in this area in 2018/19 and will assess the effectiveness of action taken at that time.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p>Follow Up Audit 2018/19 Quarter Four</p>