

Action Description	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
<b>Adult Social Care and Health</b>				
<b>Procurement of interim homecare service</b>				
<b>Competitive tendering</b> - Only providers that have been awarded a competitively tendered contract to be used. No other providers should be used without a discussion with both the Market Management team and Corporate Procurement to find a solution. A waiver from tendering to only be applied for in accordance with financial regulations 9.5.2 to 9.5.5.	There are two aspects to this Action. One has been completed. The interim homecare service was properly tendered and commenced in October 2017 as a 'rapid response and hospital discharge service' for two years with an option to extend for a further two years. The other aspect has not been fully resolved. The 'home based care and support services' were properly tendered and commenced in July 2018. 'Spot providers' are now only completing any legacy work which was awarded before this date. However some current work is being awarded to another contractor where the properly procured contractors are unable to provide the full service	Testing performed; further management update and testing to be scheduled	Information provided in the management update has been evidenced.	<b>Confirmed by Internal Audit as Partly Implemented (AMBER)</b>
<b>Direct Payments</b>				
<b>Nominated or authorised account holders</b> - Guidance provided to service users to clearly explain the roles of nominated and authorised persons in the context of receiving a direct payment and the Direct Payments Policy to accord with the Care Act 2014 in this regard.	Guidance updated to clearly explain the roles of nominated and authorised persons in the context of receiving a direct payment	Testing performed; further management update and testing to be scheduled	Agreement form for service users still does not explain circumstances under which a nominated or authorised person can also receive payment for care. Council needs to assess if and when an authorised person can also be allowed to receive payment for care.	<b>Implementation remains in progress (RED)</b>
<b>Adequacy of financial monitoring procedures</b> - The processes for escalation, times scales for dealing with alerts, reporting back and consequence for non-return of bank statements to be clearly defined in the financial auditing/monitoring process and the Assessment and Care Management Team (ACMT) to have clearly defined procedures on what they are required to do once an alert is raised.	A process flow chart has been agreed for this task which includes escalation and flow and timescales.	Testing of compliance with new processes to be scheduled		<b>Confirmed by management (AMBER)</b>
<b>Misuse identification</b> - The procedures regarding the examination of bank statements and identification of misuse to be routinely followed by ACMT.	A process flow chart has been agreed for this task which includes escalation and flow and timescales.	Testing of compliance with new processes to be scheduled		<b>Confirmed by management (AMBER)</b>
<b>Access to bank statements</b> - To have an effective way of obtaining bank statements where service users repeatedly fail to return them.	DP guidance and agreement form now modified to include DP being stopped for failing to provide info requested or misuse. But not possible to have remote access to bank accounts, only to prepaid cards, whose use is encouraged.	Testing of compliance with new processes to be scheduled		<b>Confirmed by management (AMBER)</b>

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	<b>Alerts for non-return of bank statements</b> - Where alerts remain unresolved after referral to workers, to have agreed procedure of what should happen following this.	A process flow chart has been agreed for this task which includes escalation and flow and timescales.	Testing of compliance with new processes to be scheduled		Confirmed by management (AMBER)
	<b>Potential Fraud Investigations</b> - To have adequate procedures and capacity to follow-through where there is suspected fraud. Further action to prevent repeated misuse to be taken.	Still addressing processes when bank statements are not returned and there is suspected or actual misuse, to deal with all cases in a more consistent manner.	Further update to be obtained; testing to be scheduled		Implementation remains in progress (RED)
	<b>Repeat Recoups</b> - Action to prevent repeated excess balances and recoups to be more effective.	New processes for assessment workers to check audit history before reviews. ACFS currently only sending out alerts for large amounts. ACFS have also introduced the payment calculator which helps to more accurately calculate the cost of care, therefore reducing the risk of over-payment.	Further update to be obtained; testing to be scheduled		Implementation remains in progress (RED)
	<b>Recoupment of Funds</b> - Formal debt to be established through the BMS system for monies to be recouped. All previous recoupment to be matched with service users.	Invoices are not being generated to establish formal debt. Procedures have been enhanced through the introduction of an online payments form for ceases and for audit recoups. This generates an email to ACFS so they know who has paid and what amount. ACFS run SAP reports to check through income received and match these against their audit sheet. Cheques are easily matched before being banked. However, not all previous recoupment can be matched with service users.	Further update to be obtained; testing to be scheduled		Implementation remains in progress (RED)
	<b>Ceased Payments</b> - Final bank statements to always be obtained when a payment ceases. In cases where there has been prior misuse or fraud and where bank statements have been actively pursued but have still not been obtained, standard procedures to be agreed, which may include referral to Nottinghamshire Police or Action Fraud.	ACFS have drafted a stronger cease letter to say if bank statements are not received, payment will be due back from the date of last audit or start of service if no audit has taken place. Unless service users can provide a bank statement it will be treated as misuse. This letter is subject to approval and inclusion in the policy and procedures.	Further update to be obtained; testing to be scheduled	Holding further discussions regarding the need to refer or report cases of suspected fraud	Implementation remains in progress (RED)
	<b>Non-payment of Service-user Contributions</b> - To have a robust method of ensuring that service user contributions are made in full into their direct payment account.	A process flow chart has been produced which maps the escalation process for non-payment of contributions. Mosaic is pending an update, after which it should be possible to automatically raise alerts	Further update to be obtained; testing to be scheduled		Implementation remains in progress (RED)

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	<b>Short Breaks</b>				
	<b>Action plans &amp; service improvement plans</b> - To use supervision with unit managers to ensure quality assurance action plans and improvements plans are completed effectively and followed up.	The use of action plans and improvement plans at all short break centres and procedures have been standardised.	Testing completed	Testing confirmed the recommendation has been actioned	<b>Confirmed by internal audit (GREEN)</b>
	<b>Provider Information Return</b> - To include areas for improvement in the unit's plan and involve teams in keeping records of progress up to date	More documentary evidence is now maintained, ie through action and improvement plans so that managers are able to evidence and monitor what is required of the CQC.	Testing completed	Testing confirmed the recommendation has been actioned	<b>Confirmed by internal audit (GREEN)</b>
	<b>Procurement of adult social care suppliers and providers</b>				
	<b>Suppliers not properly procured</b> - To tackle areas of non-compliance through the Contracts and Payments Overview Group.	This was confirmed as having been actioned in an update to the G&E Committee in December 2017.	Testing completed	Testing confirmed the recommendation has been actioned	<b>Confirmed by internal audit (GREEN)</b>
	<b>Suppliers not properly procured</b> - To be monthly through a contract status report from procurement to senior departmental managers	This was confirmed as having been actioned in an update to the G&E Committee in December 2017.	Testing completed	Testing confirmed the recommendation has been actioned	<b>Confirmed by internal audit (GREEN)</b>
	<b>Notifying Corporate Procurement of procurement exercises over £10,000</b> - To be through the Contracts and Payments Overview Group and liaison between commissioners and the Category Manager	This was confirmed as having been actioned in an update to the G&E Committee in December 2017.	Testing completed	Testing confirmed the recommendation has been actioned	<b>Confirmed by internal audit (GREEN)</b>
	<b>Arrangements when Reed cannot meet a request for temporary staff</b> - To be under review between the Category Manager, Chief Executive's Dept and the Group Manager HR	This was confirmed as having been actioned in October 2018.	Testing completed	Testing confirmed the recommendation has been actioned	<b>Confirmed by internal audit (GREEN)</b>
	<b>Out of county care support and enablement</b> - A Care, Support and Enablement Framework Agreement to been tendered to capture out of County Services	A framework agreement is in place for in and out of county provision.	Testing performed; further management update and testing to be scheduled	Testing confirmed the recommendation has not yet been actioned. Four of the five providers in our original report are still being used and have not applied to join the Provider Agreement, although there is an option for them to apply to join in the future as the Agreement is opened 4 times a year for new Providers to apply	<b>Implementation remains in progress (RED)</b>
	<b>Day services transport</b> - To be under review with the Category Manager – Place who is looking at procurement approaches	A day services transport dynamic purchasing system is in place with the first round of applicants now contracted onto the list of approved providers.	Testing performed; further management update and testing to be scheduled	Testing confirmed the recommendation is partly actioned. Of the providers mentioned in our original report one is still being used without competing for the work because it intends to leave the market in the near future	<b>Confirmed by Internal Audit as Partly Implemented (AMBER)</b>

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	<b>Equipment for care and support centres</b> - To be explored through the Contracts and Payments Overview Group	This was confirmed as having been actioned in an update to the G&E Committee in December 2017.	Testing completed	Testing confirmed the recommendation has been actioned	Confirmed by internal audit (GREEN)
	<b>County Enterprise Foods: specialist food products</b> - To be under review with the Category Manager – Place who is looking at procurement approaches	Delays in progress are down to specific requirements that the supplier provides that are unique to them. The Category Manager is working with the department to put a compliant contract in place.	Further update to be obtained; testing to be scheduled		Implementation remains in progress (RED)
	<b>Live-in carers inherited from a service user with direct payments</b> - To be explored through the Contracts and Payments Overview Group	This was confirmed as having been actioned in an update to the G&E Committee in December 2017.	Testing completed	Testing confirmed the recommendation has been actioned	Confirmed by internal audit (GREEN)
	<b>Telecare monitoring service</b> - To be under review and procurement plans are being put in place with the Category Manager. A tender process is scheduled, Procurement are waiting for the commissioners' specification	The contract was tendered and commenced on 1 October 2018.	Testing completed	Testing confirmed the recommendation has been actioned	Confirmed by internal audit (GREEN)
	<b>County Enterprise Foods: packaging for meals</b> - To be under review with the Category Manager – Place who is looking at procurement approaches	Use of this supplier stopped but has recommenced and the Category Manager is to look at options to address this.	Further update to be obtained; testing to be scheduled		Implementation remains in progress (RED)
	Stop Smoking contract				
	<b>Clarification of eligibility criteria</b> - To be included in the mobilisation plan during the mobilisation period prior to the start of all new contracts, or where eligibility has changed by contract variation with an existing contract. These criteria must be in written form, and discussed face to face for clarity. It must be clear whether one, several or all criteria must be met, including residency, NHS registration and/or any other criteria such as membership of priority population groups.	The PH team is currently starting its commissioning intentions for 1 <sup>st</sup> April 2020 to include an integrated healthy lifestyle service (OPWM/ Tobacco /Mental health /Alcohol /workplace); single supported homelessness accommodation; domestic abuse. Whilst payment options will be discussed as part of the work being done, this has not happened as yet but as and when this is discussed and agreed, if pbr is looked at as an option or with any payment option, the tender documentation including the contract will be clear	Testing to be scheduled		Confirmed by management (AMBER)
	<b>Confirmation of provider plans and procedures for assuring accuracy of Payment by Results (PbR) claims</b> - To be included in the mobilisation plan during the mobilisation period prior to the start of all new PbR contracts, and will be confirmed within existing PbR contracts as they come up for review.	Both the Public Health Policy Lead and Contract Manager are currently meeting with S4H Service Manager on a monthly basis to ensure robust systems are in place or being developed to ensure accuracy of claims.	Testing to be scheduled		Confirmed by management (AMBER)

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	<b>Agreement of the format and level of detail required of supporting data that allows for validation of claims</b> - To be included in the mobilisation plan during the mobilisation period prior to the start of all new PbR contracts, and will be confirmed within existing PbR contracts as they come up for review.	Each monthly invoice is checked against the S4H QM10 database to ensure accuracy of data and that invoicing is correct.	Testing to be scheduled		Confirmed by management (AMBER)
	<b>Validation of detailed claims data from the provider before payment</b> - To be implemented and reviewed regularly within the Public Health Contracting team, balancing internal capacity with level of risk.	A new system is now in place where the invoice data will be sent to the Service Manager prior to the PH Contract Manager to ensure it is correct to ensure all paper records have been collected and input on to the system.	Testing to be scheduled		Confirmed by management (AMBER)
	County Enterprise Foods				
	<b>Production targets</b> - Targets set within the service plan to be reflected within the budget. Discussions to be undertaken between the finance department, service director and production unit to determine achievable targets to be reflected in the budget figures.	CEF continues to work with finance business partner and service director : targets set within the service plan to be reflected within the budget.	Testing to be scheduled		Confirmed by management (AMBER)
	Safeguarding adults - governance, monitoring & reporting				
	<b>Progress on workstream action plans</b> - The workstream action plans that are reported to the Governance Group are to be complete with respect to targets and progress made.	This was confirmed as having been actioned in November 2018.	Testing to be scheduled		Confirmed by management (AMBER)
	<b>Response rates for internal quality assurance audits</b> - Internal quality assurance audits need to be completed.	Not yet complete. The response rate has increased to 82%, but is still below the target of at least 95%.	Further management update to be obtained; testing to be scheduled		Implementation remains in progress (RED)
	<b>Action plan from the internal quality assurance audits</b> - An action plan still needed to be developed to address the findings of the January 2018 internal quality assurance audits.	This was confirmed as having been actioned in November 2018.	Testing to be scheduled		Confirmed by management (AMBER)
	Services to self-funders				
	<b>Age UK and successor model</b> - As sign-posting and support function is brought in-house, to utilise available synergies between the Customer Service Centre (CSC), the Benefits Advice Team and the Notts Help Yourself website where digital use increased during the Age UK contract.	New online survey to complete following signposting. Under Age UK found that NCC was missing information on deprivation of assets so factsheet developed. Benefits team reports monthly on self-funders seen and additional benefits achieved. CSC provides monthly reports on self-funder numbers, who are offered factsheet and details of independent financial advisors (IFA's) on NottsHelpYourself. Work undertaken to increase number of IFA's.	Testing to be scheduled		Confirmed by management (AMBER)

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	<b>Benefits signposting</b> - The Benefits Team believed additional service user referrals could be made to their Team by CSC Operatives, particularly around Attendance Allowance claims. The cause was perceived to be an overly rigid approach from too-closely complying with the wording of a script or particular drop down box at the CSC.	Audit report states unless enquiry is a new benefits enquiry there is no option to refer to Benefits Team. On reviewing current guidance in Firmstep process already amended to cover new and existing benefits – offer is now consistent for either option. Finances always considered in every conversation CSC has, whether case suitable for benefits to maximise income or self-funders to be offered financial information and advice – all reiterated in training. Will also be a review of impact of changes to Universal Credit.	Testing to be scheduled		Confirmed by management (AMBER)
	Homecare commissioning and contract management				
	<b>Contract governance and management:</b> Contract management arrangements, based around the key deliverables in the new contract , to be implemented in consultation with ASCH to ensure a smooth transition of the arrangements over to the department in 2020.	Homecare implementation Manager appointed to bed in new contract management arrangements . Contract management role of CPOs defined and responsibilities assigned.	Testing to be scheduled		Confirmed by management (AMBER)
	<b>Outstanding risks:</b> Contingency plans to be kept under review and tested as necessary.	Development of IT solution passed by the Gateway process. Oversight will be via the Systems Review Board. The necessity for a contingency plan will be kept under review.	Testing to be scheduled		Confirmed by management (AMBER)
	<b>Outstanding risks:</b> Processes to be established to monitor the progress of exiting core providers in transferring cases to the lead providers within the three month period scheduled	Comparison of old and new lead and additional providers indicates risk has not materialised.	Testing to be scheduled		Confirmed by management (AMBER)
	<b>Outstanding risks:</b> Direct payment activity to be monitored and intervention resources deployed accordingly.	Direct payment activity is closely performance monitored and reported to SLT so any differing patterns would be picked up.	Testing to be scheduled		Confirmed by management (AMBER)
	<b>Spot provider contracts</b> - That a contract is issued to Spot Providers at the earliest opportunity.	Spot provider contracts issued 7/8/18	Testing to be scheduled		Confirmed by management (AMBER)

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<b>Children and Families</b>				
<b>CFCS1612 External Placements of Looked After Children (LAC)</b>				
<b>Compliance with Council tendering regulations</b> through use of the following hierarchy of options: 1 internal provision; 2 use of existing framework contracts; 3 issue contracts for specialist placements and invite the providers to join the existing frameworks	At a previous management update to G&E Committee in February 2018, it was highlighted that it remained a key action to implement a new dynamic purchasing system (DPS). A further management update is included in the agenda for the G&E Committee of January 2019 relating the progress made since implementing the DPS.	Testing completed	Testing confirmed that 34/40 placements were with providers on HNSA list while 6 were not. 4/6 of these placements have since closed and generally appear to have been short-term placements. 2 active placements had to be placed outside of the DPS because no provider on the DPS could meet the needs of those LAC. We were informed that these 2 providers were to be added to the DPS.	Confirmed by internal audit (GREEN)
<b>School expansion &amp; pupil place planning</b>				
<b>Statutory consultation</b> - Statutory consultations to be clearly evidenced as having been undertaken in accordance with the 2016 statutory guidance.	Statutory Consultation process in operation and outcomes reported to CYP Committee	Testing performed	Report to C&YP committee in Nov-18 confirms retrospective consultation undertaken regarding Lambley Primary and East Markham Primary. Officer nominated to be responsible for consultations and is mentoring others in the section to ensure knowledge is disseminated. Consultations to be undertaken for Christchurch Infants and All Saints School in 2019/20.	Confirmed by internal audit (GREEN)
<b>Use of forecasting model to prioritise pupil place demand pressures between planning areas</b> - A standardised scoring methodology/model evaluation template for planning areas to be developed to ensure that all relevant factors are evaluated, subject to challenge and outcomes ranked in order of priority.	Work in progress. Programmes and Projects team engaged and process maps developed. Further work required.	Further management update to be obtained; testing to be scheduled		Implementation remains in progress (RED)
<b>Expansion business case accuracy and completeness</b> - Business cases to explicitly address standardised set of criteria so all relevant factors can be identified and evaluated. Impacts on planning areas (including school estate) to be evaluated as standard element of business cases. Full audit trail of decisions to be maintained. Ofsted reports to be included as factor in expansion business cases.	Work in progress. Basic need report in development	Further management update to be obtained; testing to be scheduled		Implementation remains in progress (RED)

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<b>Place</b>				
<b>HM Coroner's service</b>				
Budgeted contribution: NCC to set a budgeted contribution that is both realistic and affordable. Proposals to further increase the level of council contributions to continue to be subject to scrutiny and, as far as possible, to a degree of challenge. Once the County Council is informed by the City Council of the final budget it has agreed with the County Coroner, to take 50% of that amount to be our budgeted or forecast contribution.	Management assurance received. The audit recommendation was reflected in a pressures bid for budget provision for 2018-2019. However, this bid was unsuccessful and the 2018-19 budget remains in line with that for 2017-18. Management to continue to cite the recommendation in future budget setting processes. Management have advised that Member Challenge panel have agreed that this can be funded out of contingency in year if required.	Testing performed	The pressures bid for the budget in 2018-19 has been tested to agree with the budget in line for 2017-18	Confirmed by internal audit (GREEN)
<b>Catering (County Hall &amp; Trent Bridge House)</b>				
<b>Confirmation of goods received prior to paying invoices to suppliers:</b> Re-introduce checks of consolidated invoices on the basis of a 10% ratio	Checks are made on consolidated invoices. These are then signed off and recorded. No discrepancies have been found. The checks are from September 16 onwards.	Testing performed by discussing progress with management. Further management update and testing to be scheduled	There have been complications with the electronic food ordering direct from kitchens and the invoices are not in the correct format to enable the anticipated electronic testing.	Implementation remains in progress (RED)
<b>Innovation Centres</b>				
<b>Contract variation</b> - all future variations to contract are lodged with Legal Services and minuted accurately by the Strategic Management Board	The next contract is due for extension in March 2018 until September 2018 and variations can be reviewed then.	Testing completed	Testing has been undertaken on the latest contract variations issued to confirm the recommendation has been implemented.	Confirmed by internal audit (GREEN)
<b>Risk Assessment of Fraud</b> - ensure that adequate fraud checks are undertaken on future letting and contracts for those managed through OI Ltd and NCC contracts.	The OI Ltd contract fraud checks have been brought in-house and now reviewed by NCC. A new process for ensuring and obtaining fraud checks is being developed and will include a risk assessment.	Schedule testing when recommendation has been implemented T1 2019/20.		Implementation remains in progress (RED)
<b>KPI Validation</b> - ensure adequate resources are devoted to periodically obtaining independent assurance as to the accuracy of information reported by the contractor in any future management contracts	The independent assurance has been obtained through the review undertaken by the Team Surveyor and Team Leader. The KPI report is generated and now excludes the OI Ltd contracts.	Schedule testing for T1 2019/20.		Confirmed by management (AMBER)
<b>Vacant property management</b>				

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	<p><b>Reliable documentation of handover checks / Extent of handover checks / Documented vacant property and site security strategy / Decommissioning / Exit fire risk assessment</b> - Existing handover documentation to be revised and improved to incorporate a check list to ensure consistency of application.</p> <p>A new procedure for managing and monitoring vacant properties, complete with responsibilities of service departments and stakeholders will be produced and shared with affected parties. This will include an assessment of risk (trespass, vandalism, fire, etc.) and detail utility provision and management (including ensuring disconnections and certification where appropriate). Documents to be available on clearly identified shared drive.</p>	<p>Internal Audit received an update report on progress with implementation of all recommendations contained in the Vacant Management Report which was reported to the Governance and Ethics Committee on 25 July 2018. The progress report identified that action had commenced on each of the recommendations but the implementation of several recommendations would need to be considered alongside the Turner &amp; Townsend review of Property Services.</p>	<p>Further management updates to be obtained and testing scheduled as implementation becomes confirmed</p>	<p>The development of recommendations remains the same as reported to the Governance and Ethics Committee and subsequently due for follow up July 2019</p>	<p><b>Implementation remains in progress (RED)</b></p>
	<p><b>Review and reporting of vacant properties / Insurance and Health &amp; Safety advice</b> - Corporate Property Management Group, comprising senior operational managers from service departments, Health and Safety and Risk and Insurance to be established and meet on a quarterly basis to share information, issues, and best practice.</p>			<p>The development of recommendations remains the same as reported to the Governance and Ethics Committee and subsequently due for follow up July 2019</p>	<p><b>Implementation remains in progress (RED)</b></p>
<b>Chief Executive's</b>					
	Pensions administration				
	<p><b>Reconciliation of pension payments to pension system</b> - A feedback and monitoring mechanism should be established by the Pensions Administration Team to provide assurance that only authorised transactions have been paid through the Pensions Payroll and Business Support Payments System.</p>	<p>As at December 2018: Reconciliation of UPM to Payroll is incomplete due to an issue with the software. This has been bounced back to CIVICA to resolve. Without an accurate extract an effective reconciliation cannot be undertaken. Issue is as per reported by audit re gratuities and compensation payments originating outside the NLGPS.</p> <p>Pensions non-recurring payments : Bacs file has been created but BSC Finance Team are struggling to achieve posting to SAP codes. Civica consultant engaged to resolve. Pensions are still using the access database file to effect non-recurring payments.</p>	<p>Further management updates to be obtained and testing scheduled as implementation becomes confirmed</p>		<p><b>Implementation remains in progress (RED)</b></p>

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<b>Periodic reconciliaiton of Pension UPM and Pensions Payroll data sets</b> - That following the completion of the Guaranteed Minimum Pension (GMP) reconciliation exercise a periodic reconciliation of the UPM and Pension Payroll datasets is undertaken to enable the prompt investigation of any significant variances identified.	December 2018: UPM reconciliation to payroll exercise being led by Civica UPM.-issue in trying to extract and compare UPM and Payroll formats.Latest iteration has matched a 'high percentage' of the data. Variances are due to UPM legacy data introducing discrepancies together with gratuity and compensation payments present on the payroll system but not logged in UPM as these are not part of NLGPS. Will need payroll data to be successfully uploaded into UPM by Feb/March 2019 to enable GMP reconciliation and calculation of potential over and underpayments due to /from HMRC.	Further management updates to be obtained and testing scheduled as implementation becomes confirmed		Implementation remains in progress (RED)
Treasury management				
<b>Business continuity arrangements</b> - A layered approach to establishing a sustainable continuity plan is in process. In the event of a failure of Barclays systems we would be reliant upon its continuity plans. An emergency payment backstop protocol is in progress with Barclays in the event of a system failure.	Emergency payment made using protocol, although Barclays only required one signature . Senior Accountant ensured that other authorised signatories were informed and approval obtained internally.	Implementation and testing to be scheduled Term 1 2019/20	Management assurance obtained and protocol is in place. Subsequent transactions could be tested following a systems failure.	Confirmed by management (AMBER)
<b>Business continuity arrangements</b> - A remote solution is in development to enable partial continuity of operations in the event of a failure of NCC IT systems. Approval has been sought to add Barclays.Net to the IT 'Safelist' which will enable the use of Barclays.Net from remote locations without having to pass through the NCC firewall.	Number of meetings held with IT. In December 2018 there was a failed payment due to system downtime which resulted in an overdrawn balance over the weekend. This resulted in IT escalating the priority re continuity and they have provided an IPAD which is configured to enable working if the network goes down. The safelist option is still being considered . Meeting scheduled in January to document the work done by IT so far.	To be scheduled following management update		Implementation remains in progress (RED)
<b>Business continuity arrangements</b> - A remote home-working process is under development to enable the Treasury Management process to be completed by staff working remotely	IT are not happy with individuals using their own home PCs in the event of a system failure as reliance cannot be placed on the integrity of personal security software.Decision currently taken to ensure that 2 members of the Pensions and Investment Team are in the office at any one time. Potential Sharepoint solution to provide an authorisation trail that will enable home working using NCC laptops is to be trialled in January/Feb 2019.	To be scheduled following management update		Implementation remains in progress (RED)
Payroll (data analytics review)				

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	Overtime and other timesheet payments entered by, approved by and paid to the same person - review reports generated that identify the transactions that are not subject to approval controls.	The BSC has implemented a specialised software solution, called Profile Tailor Dynamics from Grey Monarch. This enables the BMS Authorisation and Security Team to monitor all transactions used by BMS users. The BMS Authorisation and Security Team receive an alert which highlights where employees are updating their own data. The output of the Grey Monarch reporting is reviewed to identify employees who are using Business Administrator roles to input data rather than ESS. There may be some circumstances where employees have to enter their own data where the risks have to be managed but ESS is encouraged.	Testing of Taylor Dynamics reports is currently underway and due for completion Q1 2019/20	Internal Audit have been engaged with the BMS Authorisation and Security Team to develop the use of reporting from Tailor Dynamics.	<b>Confirmed by management (AMBER)</b>

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<b>Cross-Cutting</b>				
<b>Agency Staff &amp; Consultants</b>				
<b>Automation of management information:</b> Build into future tendering exercises for this service the requirement to differentiate between the nature of agency placements	The future procurement exercise will have this built into the invitation to tender.	To be scheduled	We confirmed that the existing contract has been extended for one year until November 2018 and the new requirements are to be included in the tender documentation.	<b>Pending new contract</b>
<b>Information Governance</b>				
Management committed to a number of actions to improve controls in relation to the following priority 1 areas: completeness of Information Asset Registers; assessment of business impact levels and security classifications; Risk assessments for high business impact information assets; On-going review of risk assessments for high business impact information assets.	Since the issue of the Internal Audit report, the Council has put in place an Information Governance Improvement Programme to prepare for the General Data Protection Regulations which come into force in May 2018. The four key strands of the programme (covering strategy, security, awareness and access) are addressing the actions identified in the Internal Audit report.	Internal Audit is involved in the work of the Information Governance Group and is now finalising a review of progress against the actions agreed for implementation.	Internal Audit work is continuing on the IGIP review and a Draft Report has been generated. The implementation of previous recommendations has been covered by this report and subsequent recommendations with replace these recommendations.	<b>Implementation remains in progress (RED)</b>
<b>Strategic Risk Management</b>				
<b>Risk register for Place department</b> - To be implemented	The Place Department Risk Register is in place and is being managed through the routine meetings of the Place RSEM Group.	Testing completed		<b>Confirmed by internal audit (GREEN)</b>
<b>Updated information on risk registers</b> - Review risk registers to ensure information is up to date	This recommendation has given rise to the introduction of an ongoing rolling review process by the RSEMB. The Corporate Risk Register and three departmental risk registers have been tabled with the RSEMB, and it has been decided that each future meeting will examine one register in close detail and all will be reviewed at the annual Away Day. Following discussion with a representative from Essex County Council, an additional column has been included to indicate the potential risk once outstanding actions have been completed.	Further testing scheduled following the next RSEMB Away Day		<b>Confirmed by management (AMBER)</b>
<b>Invoicing and debt management</b>				

	Action Description	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
	<b>Enforcement action for high risk customers</b> - Debts which are 45 days overdue will be considered for Enforcement Action. Prior to taking Enforcement Action, for services provided to an external party, a copy of the signed agreement will be requested. A copy is required as per the new Pre-Action Court Protocols which were introduced in October 2017. If a signed agreement cannot be supplied, it will be taken up with the Management of the Sales Office who raised the invoice.	The management response to the recommendation indicates this has already been implemented.	Testing in Q3, 2018/19	Testing has been undertaken in relation to high risk debts. The creditworthiness checks have been completed by Finance. A sample of large value debts from 1 April 2018 have been tested and no issues arose with the testing undertaken.	<b>Confirmed by internal audit (GREEN)</b>
	<b>Pursuing overdue debt</b> - Finance Officers to be reminded of the procedure of working all of the account if they have an invoice in dispute. Senior Finance Officers and Senior Practitioner to check through dispute accounts every quarter to make sure that accounts are being picked up.	The Finance Officers have been reminded of the procedures to be followed at the team meeting on the 7 Feb 2018	Tested in Q3 2018/19	Testing confirmed the reminder was issued to staff and that accounts are being reviewed every quarter.	<b>Confirmed by internal audit (GREEN)</b>
	<b>Procurement compliance</b>				
	<b>Fuel for fleet vehicles:</b> There are 2 contracts for fuel, 1 for bulk fuel (called off from an ESPO), and Via also use fuel cards. To undertake a desktop exercise and understand who is the lead (NCC or Via). To liaise with Via regarding this to establish who is responsible for fuel cards.	Started to undertake the desk top exercise and the scoping that needs to be undertaken. Delayed because the status of Via in relation to this has been uncertain.	To be revisited in 2019		<b>Implementation remains in progress (RED)</b>
	<b>Connection of bus stop Real Time Information (RTI) displays to the electricity network:</b> to review the level of competition in the market for the connection of bus stop RTI displays to the electricity network, confirm if there are only two suppliers, and decide if a tendering exercise should be undertaken.	Compliant procurement complete via ESPO framework	Testing completed	Testing confirmed the recommendation has been actioned	<b>Confirmed by internal audit (GREEN)</b>
	<b>Water:</b> to continue to competitively procure water supplies, although this will not start until the end of 2018	Management update to be obtained in 2019	To be scheduled following management update		<b>Not yet due</b>