| Agreed action and *risk* | Original implementation target and position at March 2021 | Latest progress update | Internal Audit follow-up |
|---|---|---|---|
| **Year of audit: 2018/19** | | | |
| **Services to self-funders (ASCPH Dept) – June 2018** | | | |
| **Data collection and reporting self-funder numbers** Mosaic field to record if a service user in care and in the system is, or was, a self-funder. Improved reporting on current and former self-funders and the projected and actual impact of care costs over time. *Risk: The projected financial impact of self-funders falling back on Council funding might not be identified.* | January 2019: Original target March 2021: The department will remain in an emergency response mode until at least June 2021 and we will not be looking to progress the work - the recording of self-funders in Mosaic - before then. | This work has not been progressed during the Covid-19 emergency response period. Some people choose not to have a financial assessment – potentially because they are receiving a very small package of care and support that they prefer to contribute to in full – and therefore information about these people may have to be captured in a different way. | To be followed up in next 6 months |
| **Pensions Administration (Chief Executive's Dept) – July 2018** | | | |
| **Reconciliation of pension payments with pensions system** Interim process to monitor that only authorised transactions have been processed, to be superseded by implementation of pension/payroll integration. Non-pension payroll payments to be authorised and controlled as part of the phased implementation of the single payments database. *Risk: Unauthorised payments could go undetected.* | March 2019 for single payments database March 2021: For pension non-recurring payments, for example refunds, lump sum payments and transfers, Pensions Administration have now implemented a single payments process, where payments can be made directly from the Pensions Administration System through BACS. The payments are then posted directly into the BMS system. | As March 2021: Implementation confirmed by management | To be tested as part of the forthcoming audit of Pensions Administration |
| **Reconciliation of payroll records with pension records** Reconciliation to confirm pensions being paid are those that should be paid. *Risk: As above* | October 2018 for payroll reconciliation stage for 2018 March 2021: Recent payroll data had been loaded into the pension system and discrepancies and payroll data was to be matched to pension calculation data over the following months. | Matching work is progressing. Discrepancies in the number and value of records between the two systems have been identified and are being investigated. This work is progressing alongside the complementary Guaranteed Minimum Payment (GMP) reconciliation project. Regular updates on progress with the | Progress with the reconciliation work will be assessed as part of the forthcoming audit of Pensions Administration |

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| | | GMP project have been taken to the Nottinghamshire Pension Fund Committee. | |
| **Ethical Framework (cross-cutting) – October 2018** | | | |
| **Register of Staff Gifts and Hospitality** A consistent form of register for gifts and hospitality to be devised for use by all departments.<br><br>*Risk: Staff may be unclear of rules and accept inappropriate gifts and hospitality without the knowledge or authority of management.* | March 2019<br><br>March 2021: Whilst there has been some work started on this matter, due to Covid-19, it has not been possible to progress things as intended. | Some progress is being made, however further discussions between HR and Legal Services are taking place in September 2021. | To be followed up in next 6 months |
| **Staff Declaration of Interest** A standard template to record notifications of interests to appropriate managers. Staff to be reminded annually of the requirements regarding notifying interests and declaring interests in meetings.<br><br>*Risk: There may be inadequate safeguards to prevent inappropriate involvement by staff in decision making or access to documentation.* | March 2019<br><br>March 2021: This will be undertaken when the guidance has been implemented. | As above | As above |
| **Payroll (Chief Executive's Dept) – October 2018** | | | |
| **Overtime and other timesheet payments entered, approved and paid to same person** Routine report on the use of the business administrator role in BMS to be developed for review by the Payroll Manager.<br><br>*Risk: Staff may make payments to themselves without this being checked by anyone else.* | July 2019<br><br>March 2021: The first report was run in February 2021.  Employees authorising claims for themselves is quite prevalent in schools.  Communications will be drafted for schools. Two internal NCC employees also completed the action within the last year. | The report was re-run and the issue still remains.<br><br>Communications to schools to be included in a monthly newsletter in the next three months (December 2021) | To be tested for the next follow-up report, to review compliance over the period of the next 6 months |
| **Information Governance Improvement Programme (cross-cutting) – December 2018** | | | |

| Agreed action and *risk* | Original implementation target and position at March 2021 | Latest progress update | Internal Audit follow-up |
|---|---|---|---|
| **Information Asset Register (IAR)** Complete IAR and address the actions log of issues identified by the register. <br><br>*Risk: Sensitive personal information might be insecure or processed unlawfully.* | March 2020 <br><br>March 2021: An exercise to assess the completeness and accuracy of IARs is scheduled in 2021/22, and specific training will follow more general training for all staff. | This action remains outstanding. The IAR validation exercise scheduled for Q4 of 2021/22 may take place, but the approach is being reviewed, and IAR training has been placed on hold as part of the review. | To be followed up in next 6 months |
| **Retention of records** Facilitate and monitor compliance with rules for the retention of records. This is expected to be included in the next phase two of the programme. <br><br>*Risk: as above* | March 2020 <br><br>March 2021: The retention of records is in the approach to electronic document and records management (EDRM), to be piloted in Legal Services in March 2021, then evaluated as to whether to roll it out across NCC. | A report on the Information Governance risk register sent to the Information Governance Board in August 2021 described the risk of retaining data longer than necessary as probably the most intractable risk. It mentions the need to develop a high-level business case for a corporate approach. | As above |
| **Personal drives of leavers** Review and remove personal h-drives for employees who have left. <br><br>*Risk: as above* | March 2020 <br><br>March 2021: Removal of leavers' personal h-drives awaits the lifting of the IICSA non-destruction order. The current migration to OneDrive will help identify h-drives for removal. | The advice is that these have to be retained until the IICSA non-destruction order is lifted - which will be January 2022 at the earliest. When it is lifted, they could be deleted 90 days after the employee has left. | As above |
| **Year of audit: 2019/20** | | | |
| **Sickness Absence Management (cross-cutting) – September 2019** | | | |
| **Completion of mandatory training** To monitor the completion, by line managers, of mandatory training, to bring the completion rate nearer to 100%. <br><br>*Risk: Sickness absence may not be properly recorded and addressed.* | March 2020 <br><br>March 2021: Mandatory training for managers has not been prioritised because many are part of the ongoing frontline emergency response to Covid-19. HR has focussed on supporting managers to deal with this by switching to virtual training and ensuring that employees and managers have the necessary skills and information to operate flexibly to facilitate emergency deployment. | Apparent improvement in managers doing sickness absence training from 17% to 44% despite no targeted work to improve it. | To be followed up in next 6 months |

| Agreed action and *risk* | Original implementation target and position at March 2021 | Latest progress update | Internal Audit follow-up |
|---|---|---|---|
| **External Day Care Providers (ASCPH Dept) – December 2019** | | | |
| **Service provider tendering and contracting** A competitive process to select external day care providers to be undertaken, instead of ASCH Commissioning annually extending contracts beyond the duration of the framework agreement that expired March 2016. *Risk: Non-accredited providers may offer poor value for money and there may be breaches of procurement regulations.* | June 2020 March 2021: The tender was prepared and due to go live in March 2020 but was pulled due to Covid-19. The impact Covid-19 has on the ability vulnerable people have to meet together in congregate settings means that there is a need to review the future service delivery model and specification. We will not simply be able to go live with the previous specification. | Covid-19 continues to impact this area. New contracts were issued to providers in April 2021 for one year under the same specifications as before, but will be updated following the strategy feedback. The Commissioning Board has since agreed to extend these until March 2023 to allow for the strategy to be consulted on. The strategy is being taken to Committee in September 2021. | To be followed up in next 6 months |
| **Contract compliance – performance** The relevant key performance indicators (KPIs) and quality standards to be a contractual requirement. *Risk: Providers may not fulfil their contractual obligations or be in breach of their contracts.* | KPIs will be in the new contract – see above regarding the timeline issue. | Monitoring of contracts is still based on the current specification therefore monitoring and auditing has been limited during Covid-19 due to the focus on safety and outbreak management. However, audits of contract compliance have now started again. | As above |
| **Continuing Healthcare and Joint Funding (ASCPH Dept) – March 2020** | | | |
| **Formal approval by health partners** ASCPH Commissioning and ASCPH Finance to continue to engage with health partners to reduce the backlog of Continuing Healthcare (CHC) Care Package Review forms (ACM33s), with the expectation they will start using Council's SharePoint system. *Risk: Inefficient working. Health partners may dispute or not pay their share of funding.* | April 2020 March 2021: Covid-19 has had a major impact on workflows. The work to update the CHC Panel Outcome Step is now underway, a follow-up request has been suggested for the end of March 2021. In terms of the interface with health partners, this in an ongoing, long-term goal, with no prospect of being discussed currently due to Covid-19. | A meeting is to take place within the next month to discuss the integration of the ACM33 form into Mosaic rather than having it in SharePoint.The ACM33 integration into Mosaic is seen as the first stage. It is hoped that our system and health partners will be able to swap information, as happens with some other systems, so transfer and approval can be made more efficient. | To be followed up in next 6 months |
| **Form completion by social workers** | See above. | The updated CHC Panel Outcome Step is now in the live Mosaic system and being used. An | As above |

| Agreed action and *risk* | Original implementation target and position at March 2021 | Latest progress update | Internal Audit follow-up |
|---|---|---|---|
| ASCPH Commissioning and ASCPH Finance to continue to engage with social workers and team managers to improve the Care Package Review form submission process and first-time completion levels.<br><br>*Risk: as above* | | updated CHC Checklist will shortly be in the system once it has been approved by Health colleagues and undergone final testing. See above on the integration of the ACM33 form into Mosaic. | |
| **Year of audit: 2020/21** | | | |
| **Commissioning (cross-cutting) – June 2020** | | | |
| **Alignment with corporate and strategies and objectives**<br>A schedule of commissioning activity to be aligned with strategies and objectives, and progress to be periodically reported. Consideration for developing market position statements.<br><br>*Risk: Slippage in commissioning undermines the achievement of service and corporate objectives.* | October 2020<br><br>March 2021: Following the disruption of Covid-19 and the conclusion of Newton Europe's phase 1 work, CLT have approved the scope of a series of cross-cutting transformation programmes of which strategic commissioning will be one. This will incorporate project workstreams addressing the audit recommendations raised. | The establishment of the ASCPH Commissioning Board ensures that there is good oversight of its forward commissioning and procurement plan. Moving forwards, the Strategic Commissioning Underpinning Cross-Council Programme will act as an enabler to joining up commissioning activity across the Council. The first phase is expected to be completed by end September 2022. | To be followed up in next 6 months |
| **Commissioning Project Management**<br>Draft commissioning plans to be circulated between departmental commissioning boards, panels and teams and also a cross-departmental Expert Commissioner group.<br><br>*Risk: Opportunities for joint working and commissioning are missed at the operational level.* | As above | An output of the first phase of the Strategic Commissioning Underpinning Cross-Council Programme will be the publishing of the Council's commissioning intentions. Departmental and Public Health representatives have been put forward to be part of a group that will be undertaking a series of workshops to challenge and improve the Council's strategic commissioning processes. Work to commence: November 2021 | As above |
| **Training and quality control**<br>A framework of commissioning courses ranging from basic to advanced, sourced either internally or | As above | A cross-departmental task and finish group of commissioners will be carrying out a skills audit and develop a training plan to deliver the organisational development and cultural change as part of the adoption of the Strategic | As above |

| Agreed action and *risk* | Original implementation target and position at March 2021 | Latest progress update | Internal Audit follow-up |
|---|---|---|---|
| externally, to be established and rolled out.<br><br>*Risk: The quality of commissioning activity varies across the organisation.* | | Commissioning Framework and Toolkit Launch of framework, toolkit and training plan – April 2022. | |
| **Databases and data analysis**<br>Commissioning groups and teams to review the data analytical skills required of staff and consider options for addressing skills gaps.<br><br>*Risk: Best practice is not promoted resulting in sub-optimal outcomes.* | As above | The current Strategic Commissioning Programme will be supported by a Business Analyst from the Strategic Insight Unit. As the Programme progresses, there will be learning and recommendations made on how Strategic Commissioning is best supported going forwards. | As above |
| **Governance arrangements**<br>An Expert Commissioning Group to be formed and hosted by Corporate Procurement to promote best practice, provide peer review, and develop a commissioning training structure for the organisation.<br><br>*Risk: As above* | As above | The Strategic Commissioning toolkit will be launched to set out best practice to help officers lead or support a commissioning cycle, offer tools and techniques for effective strategic commissioning and advance a culture of continual improvement. Launch of framework, toolkit and training plan – April 2022. | As above |
| <span style="background-color:yellow">**Business Continuity Planning (cross-cutting) – August 2020**</span> | | | |
| **Training**<br>The Emergency Planning Team to submit a report to the RSEMB on training options and other matters arising from the returned questionnaires.<br><br>*Risk: Lack of engagement from BCP managers and ineffective actions taken in the event of an emergency situation.* | March 2021<br><br>March 2021: Progress has been prevented by Covid-19 response and recovery work. | Sadly, Covid-19 response and recovery activities continue to dominate the priorities of the Emergency Planning Team, alongside statutory imperatives such as our Safety of Sports Grounds work. As a consequence the position remains pending until Covid-19 response and recovery work permits. | To be followed up in next 6 months |
| **BCPs on SharePoint**<br>Managers of critical services in the ASCPH and C&F Departments need to produce BCPs for the 10 critical services currently without one. Once | As above | As above | As above |

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|---|---|---|---|
| completed they need to be uploaded onto SharePoint.<br><br>*Risk: Services deemed as critical do not have an action plan in the event of an emergency.* | | | |
| **Annual Reviews of BCPs**<br>Managers of Critical Services to ensure that BCPs to be reviewed, updated, and exercised, given that some are over four years old and the confirmed exercise rate.<br><br>*Risk: Actions taken in response to an emergency situation are not effective, exposing the Council and its service users to prolonged disruption.* | As above | As above | As above |
| **Active Directory (Chief Executive's Dept) – March 2021** | | | |
| **AD Administrative Accounts**<br>An AD audit tool to be brought in and reports from this to inform the decision to revocate any unnecessary access.<br><br>*Risk: A compromised privileged AD administrator could control over wide areas of the IT infrastructure, systems, resources and data.* | August 2021 | We made some inroads but the lead engineer tasked with implementation was re-directed onto a project/program called Investing In Notts which involves setting up technology to accommodate hybrid meeting rooms, seen as an organisational priority.  The recommendations will become a priority for the lead engineer when the work for Investing in Notts has been completed shortly. | To be followed up in next 6 months |
| **AD Periodic Maintenance**<br>A new process to be developed to use the AD auditing tool to identify stale accounts, organisational units and security groups.<br><br>*Risk: Poor management and clean up procedures can leave organisations exposed to cyber attacks and result of costly data breaches.* | August 2021 | As above | As above |