

Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome / testing	Action Status
Adult Social Care and Health					
Direct Payments - monitoring and auditing					
Repeat Recoups and Care Reassessments - Action to prevent repeated excess balances and recoups to be more effective.	31/03/2018, revised to 30/04/2019 and 2020.	A new Mosaic ACFS Alert has been created and is raised for cases where a DP surplus recoup has been identified in two or more consecutive Audits. ACFS Auditors are flagging these alerts up and front line teams are required to review the packages where this type of alert is now raised.	Testing to be scheduled once processes are embedded.		Confirmed by management (AMBER)
Non-payment of Service-user Contributions - To have a robust method of ensuring that service user contributions are made in full into their direct payment account.	31/03/2018, revised to 30/06/2019 and 2020 - will be done as part of a wider systems review but no set date as yet for commencement.	ACFS have an alert workflow in Mosaic making it mandatory for the worker receiving the alert to respond with actions taken. It is currently not possible to follow up these Alerts due to resource this would require to monitor/track, liaise and follow up with workers, revisiting old cases, as new ones continually come in. There is currently no means to report on them in Mosaic and efficiently track. It is hoped to establish an effective Alert Workflow in Mosaic next year with mandatory fields for Workers to complete to ensure proper resolution (and to enable us to report on 'open' Alerts). There's currently no capacity in the Mosaic Dev Team to undertake this due to Systems Review work.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Procurement of adult social care suppliers and providers					
Day services transport - To be under review with the Category Manager who is looking at procurement approaches.	30/04/2018	Partly actioned. Two providers were mentioned in our original report. One has now been competitively procured. Resolution of the other was delayed because for a time it intended to leave the market. A new framework agreement was to be tendered and in place for spring 2020, but was cancelled because of Covid-19.	Further management update to be obtained; testing to be scheduled.	We have confirmed that one of the two providers has been competitively procured.	Confirmed by Internal Audit as Partly Implemented (AMBER)
County Enterprise Foods: specialist food products - To be under review with the Category Manager who is looking at procurement approaches.	30/04/2018	The supplier mentioned in our report met unique requirements. A competitively procured NCC food contract was awarded in October 2019. Some spending was transferred to this, but not all. Because of Covid-19 food suppliers have been struggling with supply and working arrangements. So it has not been a good time to address this and further work is planned for early 2021.	Further management update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Services to self-funders					
Data collection and reporting self-funder numbers There is an option in Mosaic to note down that a service user is 'a previous self-funder' however this is not currently mandatory. Part of the wider mapping work of changes required to Mosaic includes consideration of steps required to improve data collection.	31/03/2020, no revised date can be set at present time.	This work has not been progressed and the opportunity to review options has been delayed due to the Department's emergency response to the pandemic. As part of the Department's move towards recovery planning the Simplifying Processes Programme and work to develop core metrics to support high performing teams will recommence and opportunities to improve the data collection and reporting of self-funder numbers as part of these work-streams will be explored.	Testing to be scheduled once changes to Mosaic complete.		Implementation remains in progress (RED)
Homecare commissioning and contract management					

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Outstanding risks: Contingency plans to be kept under review and tested as necessary.	31/03/2019	August 2020 update :Contingency arrangements activated in response to Covid-19 in March. Portals closed and brokerage system implemented and Mosaic workflow re-designed . Portals reactivated in August 2020 and now accommodate both old and emergency workflows should a further Covid spike arise.	i) Pre-Covid Interim arrangements tested ii) Covid arrangements to be scheduled for testing.	Audit review of pre-Covid interim arrangements provided adequate assurance that contingency arrangements in place were effective.	Confirmed by management (AMBER)
Care Home fees investigation - Gedling Village					
Contract rate adjustments - new element in Mosaic If commissioners want to reduce cost of a banded home, to be a new element in Mosaic called a 'Contract Rate adjustment'.	not confirmed - reset to 31/03/2021.	From the Mosaic Development Team perspective, the new elements have never been created or implemented as we have not had sign off from Finance (from the action plan the date to be implemented was awaiting confirmation from Finance).	On hold.		Implementation remains in progress (RED)
Contract rate adjustments - annual uplift in Mosaic To be a new process to manually change these packages on uplift to ensure amount agreed remains the same with the percentage uplift applied.	not confirmed - reset to 31/03/2021.	See above	On hold.		Implementation remains in progress (RED)
ACFS liaison with commissioners When unexpected or unorthodox commissioning instructions are identified, to be checked with the commissioners before deciding what - if anything - needs to be done.	Implemented at time of final report.	Lesson learned was that ACFS must not alter commissioned service without instruction from commissioners. If necessary it refers back to CSC so Reviewing Team can agree a new funding level and request a change to commissioned cost to be actioned by Data Input Team. Issue also ties in with above controls.	Sufficient confirmatory detail received.		Cleared by Internal Audit (GREEN)
Direct Payment Support Services					
DPSS Contract Monitoring - More robust and formalised arrangement need to be in place and monitored.	30/11/2019 - Contract terms to be amended with new tender in March 2021.	Work is actively taking place to tender for a new model of DPSS, in partnership with Nottingham City Council and the CCGs within the Nottingham and Nottinghamshire Integrated Care System (ICS). The service specification is in draft form and includes a list of the monitoring information requirements.	Further update to be obtained; testing to be scheduled.	Audit confirmed that the draft service specification includes more formal contract monitoring measures to be put in place.	Implementation remains in progress (RED)
DPSS Liability - Liability of the DPSS for client monies needs to be clarified and agreed.	30/11/2019 - amended to 31/03/2021.	The new DP agreement, incorporating the new clauses is a live document and is available in Total Mobile and Mosaic. The clauses are reflected in the draft service specification for the new service. The contract arrangements for the new service are still being developed through Legal Services.	Further update to be obtained; testing to be scheduled.	Audit confirmed the DP agreement has been updated. Awaiting new contract to confirm terms have been included.	Implementation remains in progress (RED)
Service User Contribution Underpayments - The DPSS accreditation agreement does not set out responsibilities for setting up and monitoring service user contributions.	30/11/2019 - amended to 31/03/2021.	The additional clauses defining the DPSS responsibilities in relation to service user contributions (setting up, monitoring and raising alerts) have been added to the draft service specification for the new service. It is also hoped to develop a tracking system for alerts with the Mosaic Development Team in 2020 where contributions are not being paid.	Further update to be obtained; testing to be scheduled.	Evidence of the revised wording is noted as included in the draft service specification document.	Implementation remains in progress (RED)

IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

APPENDIX 1

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Accreditation Agreement - Lack of evidence of signed agreements with existing providers.	30/11/2019 revised to 31/3/2021.	Legal services have advised that the accreditation agreement should not be refreshed until the tender for new services has been completed.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Contractual Arrangement with Non-Accredited Providers - Formalising contractual arrangements for non-approved DPSS providers.	30/11/2019 - amended to 31/03/2021.	New providers will not be able to be added to the Framework Agreement. SUs can choose to use an alternative provider but if a managed account is being used, the Provider would need to sign the DP agreement, therefore accepting the terms within the agreement including those around liability for Client monies.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Accredited Provider Checks - Appropriate checks of approved providers should be carried out and evidenced.	30/11/2019 - amended to 31/03/2021.	Verification checks on a range of issues relating to the providers' operational policies and practices are included in the draft specification for the new service, including the insurance requirements. Remedies for non-compliance and the consequences of breach of the new framework agreement need to be agreed as part of the contracting approach. Verification checks of DPSS providers' insurance documents were carried out during recent site visits.	Further update to be obtained; testing to be scheduled.	Evidence of the revised wording is noted as included in the draft service specification document.	Implementation remains in progress (RED)
Financial Safeguards - Separation of duties between carer and support provider.	30/11/2019 - amended to 31/03/2021.	The audit recommendation has been included within the draft specification for a new service. Legal Services have advised that there is nothing in the Care Act to say that DPSS providers can not also act as care providers. Further work is needed to determine the measures that would need to be taken to satisfy the Council as to the adequacy of any separation of functions.	Further update to be obtained; testing to be scheduled.	Internal Audit can confirm that the draft service specification includes clauses where companies provide both DPSS and care services and requires these functions to be kept organisationally separate.	Implementation remains in progress (RED)
Bank Statements - Separate bank accounts and statements should be used for direct payment recipients managed by a DPSS.	30/11/2019 - amended to 31/03/2021.	The audit recommendations have been incorporated into the draft specification for the new service, together with the requirement for real time account reporting. ACFS auditing processes do already incorporate the checking of supporting documentation.	Further update to be obtained; testing to be scheduled.	Internal Audit have confirmed that it is stated in the draft service specification that the Commissioners' preference is for each individual Service User to have a separate, dedicated bank account.	Implementation remains in progress (RED)
Short-term Independence Service (Discharge to Assess) - payment to non-approved provider					
Staff training - (a) Managers and social workers to be trained in, and aware of, NCC Financial Regulations and standard procurement and payment procedures. (b) If in doubt, managers and social workers must contact Corporate Procurement or P2P Hub for further advice.	(a) 31/07/19 (b) 30/09/19	Previous Team Manager undertook 'lessons learned' session with team, and handed over to successor findings of incident. Current Team Manager - D2A Team South confirmed they are revisiting guidance in team meetings.	Actions confirmed.	Corporate Procurement confirmed larger house cleaning now carried out via in-house team; external providers are rarely. External providers charge well below £5k so budget holder responsibility to approve. Corporate Procurement flag issue if it is regular spend and value exceeds £5k and cumulative contract value. Team Manager added that if in-house team quotations are high, will only approach BMS-approved providers.	Cleared by Internal Audit (GREEN)
External Day Care Providers					

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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 duration of framework agreement that expired Mar-16).	planned for 30/04/20; revised because of Covid-19 to 30/06/21	The tender was prepared and due to go live in Mar 20 but was pulled due to Covid. The impact Covid 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 and we will not simply be able to go live with the previous specification. There's a lot of work to do so current best estimate for new procurement is probably June 2021. However, that would be for the procurement exercise so new contract issuing would be after that.	On hold.		Implementation remains in progress (RED)
Contract compliance – monitoring visits Contract management to be undertaken by Quality & Market Management Team (QMMT). Visits to be timetabled. Portfolios within QMMT to give day services equal rating alongside other provision.	31/10/2019	The new portfolios of work were implemented by Oct 19 and audit visits got underway. Subsequently portfolios have changed again in line with workforce restructuring. As a result of Covid building based day services closed and services were delivered in a different way such as virtually and through outreach support within social restrictions. Visits have not commenced again due to ongoing restrictions and the changed nature of the service offer.	Sufficient confirmatory detail received.		Cleared by Internal Audit (GREEN)
Contract compliance – performance The relevant key performance indicators (KPI's) and quality standards to be a contractual requirement.	planned for 30/04/20; revised because of Covid-19 to 30/06/21.	KPI's will be in new contract – see above re timeline issue.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Transport of service users arranged by external day care providers - contracts: To seek signatures for any unsigned contracts within one month.	31/12/2019	Contracts signed. We're not transporting people currently but again I refer to the issue about contracting and new model outlined in point 1.	Sufficient confirmatory detail received.		Cleared by Internal Audit (GREEN)
Transport of service users arranged by external day care providers - payments To seek data from providers on number of journeys. This will enable a VFM assessment to be made. Commissioners will work with Transport services to provide a comparative cost to benchmark against.	30/04/2020	We have the data on the number of journeys. The journey cost for external providers was significantly cheaper than costs sourced through the Transport DPS. The intention was to use the tender to re-contract for this element but the tender is now delayed.	Sufficient confirmatory detail received.		Cleared by Internal Audit (GREEN)
Transport of service users arranged by external day care providers – monitoring QMMT to visit providers that also arrange transport to check the arrangements.	Implemented at time of Final report.	QMMT visited both sites and undertook the necessary checks.	Sufficient confirmatory detail received.		Cleared by Internal Audit (GREEN)
Deputyships and appointeeships					
Accounting controls over Appointeeships and Deputyships An end state report to be prepared following a Working Group with Adult Care Financial Services (ACFS), Business Support Centre (BSC) and Finance to process future transactions using BMS processes where possible, not the off-system holding accounts then in use.	31/01/20 revised to 31/08/20	The end state report now been completed to confirm actions of Working Group. All but 2 holding accounts reconciled and closed. The exceptions are Loans Account - still needed for clients in urgent need of funds before legal powers granted; and Deceased Client Account - still needed for unclaimed estates at time bank provider changed (cannot create individual accounts for deceased persons).	Actions confirmed.	Confirmed by attendance at Working Group, examination of documentary evidence and reports, and discussions of new systems in practice. BMS testing in conjunction with Statutory Debt Recovery Practitioner confirmed that all fees and loans are now being accounted for and reconciled in BMS.	Cleared by Internal Audit (GREEN)

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Spending personal allowances on behalf of clients Intention to continue with measures to obtain and monitor evidence of spend.	interim phase - 28/02/2020; final solution - 31/08/20	Personal allowance monitoring has formed part of business as usual in July. Attached is the procedure. I now bring it into each supervision to ensure the procedure is adhered with.	Actions confirmed.	Confirmed by documentary evidence and observation of the system in practice.	Cleared by Internal Audit (GREEN)
Referrals to Client Finance Team to become Deputy or Appointee Intention to introduce measures to ensure that, prior to submitting referrals, social workers explore all other suitable alternatives.	28/02/2020	The referral comms had already gone out at the point of the audit, attached is the comms.	Actions confirmed.	Confirmed by documentary evidence and observation of the system in practice.	Cleared by Internal Audit (GREEN)
Continuing healthcare and Joint Funding					
Formal approval by health partners ASCH Commissioning and ASCH Finance to continue to engage with health partners to reduce backlog of Continuing Care Package Review forms, with expectation they will start using Council's SharePoint system too.	1/4/20 and ongoing originally; now 1/1/21	Covid-19 has had a major impact on work flows. Continuing healthcare nationally has been suspended and no date for it to start again, although end of September had been mentioned informally. Health colleagues are not doing any other activities except Covid-19 related work at present.	On hold.		Implementation remains in progress (RED)
Form completion by social workers ASCH Commissioning and ASCH 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.	1/4/20 and ongoing originally; now 1/1/21	See above.	On hold.		Implementation remains in progress (RED)

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Children and Families					
School expansion & pupil place planning					
Use of forecasting model to prioritise pupil place demand pressures between planning areas - 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.	31/12/2018	August 2020: Planning data refined and projection tool developed based on actual admission numbers. Data quality strategy in development and business case and options appraisal scoring template agreed.	Awaiting implementation prior to testing.		Implementation remains in progress (RED)
Expansion business case accuracy and completeness - 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.	31/12/2018	August 2020: Business case and options appraisal template developed incorporating standardised and weighted factors.	Awaiting implementation prior to testing.		Implementation remains in progress (RED)
Specialist Education Provision					
Audit Trail - Mosaic - Complete records to be recorded electronically in Mosaic for all INM and AP education placements.	31/12/2018 - revised implementation date of 31/10/2020.	The Mosaic step is now in operation, having been thoroughly reviewed in order to address some identified earlier data issues. The production of the NASS contracts will be enabled from October 2020.	The testing of contracts to be scheduled when action is fully operational.	Internal Audit have confirmed through examination of the system that the education referral process has now been built into Mosaic. The issuing of contracts through Mosaic remains in progress.	Implementation remains in progress (RED)
Quality Assurance - Provider Visits - Visits to all INM and AP providers should be carried out in accordance with the provision set out in the contract with schools.	01/04/2019	In 2019/20, three AP providers were removed from the Approved Provider list following the appropriate legal processes as a result of failing to comply with the QA requirements. A comprehensive programme of quality assurance visits has now been established and, together with other QA and contract management activity, will help inform overall provider performance moving forward. We have also begun to share QA and compliance information across neighbouring authorities with the ambition that this will evolve into a formal sharing of intelligence about providers across the east midlands region.		Internal Audit previously confirmed the QAF process was operating as stated. The Performance Indicator workbook was issued in September 2019 and the first completion deadline was January 2020, with termly updates thereafter. Visits are being prioritised and scheduled to take place on a two year cycle. Visits to schools with problems are carried out when required.	Confirmed by management (AMBER)
Clayfields Secure Unit - additional hours procedures (post-investigation)					
That progress on recovering outstanding repayments is periodically reported to the Service Director Youth, Families and Social Work, by the Clayfields Centre Manager.	31/10/2019	Previous outstanding repayments now recovered. Debt recovery invoice raised for net overpayment identified in 2018. One overpayment written off due to ill health at the request of HR.	Complete.	Verified to payroll and debt recovery records.	Cleared by Internal Audit (GREEN)

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ii)Unwillingness of employees to engage in repayment discussion should be escalated to HR and Legal Services.	31/10/2019	The two employees from whom recovery is required are now being processed by HR.	Complete.	Verified to payroll and debt recovery records.	Cleared by Internal Audit (GREEN)
Community short breaks offer for children and young people with disabilities					
1.Recovery of overpayments or mis-spending – transaction monitoring Outstanding DP recovery cases have been addressed. Sales invoices to be issued where necessary. Options for acting on unpaid sales invoices being clarified. Regular 4 weekly review meetings planned. DP agreement already updated for Council's position on non-compliance.	30/06/19, later 30/09/19	Sales invoices now issued; the process is in line with instructions from BSC Debt Recovery and Enforcement. Regular 4 weekly review meetings on unpaid sales invoices occur.	Sufficient confirmatory detail received.		Cleared by Internal Audit (GREEN)
2.Recovery of overpayments or mis-spending – GDPR and SharePoint Full names of CYP no longer to be input to SharePoint (used for records of fund recovery).	30/06/19, later 30/09/19	Independent confirmation obtained that SharePoint is a secure, GDPR-compliant, site with limited access.	Sufficient confirmatory detail received.		No longer relevant (WHITE)
3.Recovery of overpayments or mis-spending – former young people Children's Commissioning to identify CYP who have turned 18 and communicate with ASCH colleagues regarding those eligible for continued service. The process identified for any outstanding debt recovery to be followed.	30/06/19, later 30/09/19	Previous 18+ have been checked and concerns will be shared with ASCH colleagues via a Mosaic case note. All CYP turning 18 with be checked at point of DP audit.	Sufficient confirmatory detail received		Cleared by Internal Audit (GREEN)
4.Recovery of overpayments or mis-spending – reconciliation of manual records with BMS Regular month-end reconciliation is now carried out, helped by reduction of profit centres from three to one. Additionally, to be an independent 10% quality assurance of cases since 2016.	31/08/2019	Month-end reconciliation being applied, and more work is to be done to improve recording. >10% quality assurance check carried out and findings acted upon.	Sufficient confirmatory detail received.		Cleared by Internal Audit (GREEN)
5.DP monitoring and audit - joined-up approach with ASCH Department Agreed to focus initially on developing C&F's own DP processes to best suit the service, which are in any case becoming more similar to ASCH processes.	N/A	N/A	N/A		Recommendation no longer relevant (WHITE)
6.DP monitoring and audit – monitoring initial use of prepayment cards Initial DP audits to start within one or two months of initial funds' payment.	30/06/19, later revised to 01/04/20.	The audit of new accounts is done within 2 months of the card creation.	Sufficient confirmatory detail received.		Cleared by Internal Audit (GREEN)
7.DP fund allocations – GDPR and BMS Full names of CYP no longer to be input to BMS, to be displayed in financial reports. All providers to be issued with limit orders and references used will be invoice numbers.	01/04/2019	Invoice numbers now being used to reference against limit orders.	Sufficient confirmatory detail received.		Cleared by Internal Audit (GREEN)
Place Catering (County Hall & Trent Bridge House)					

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Confirmation of goods received prior to paying invoices to suppliers: Re-introduce checks of consolidated invoices on the basis of a 10% ratio.	1/4/2016 (revised to start from April 2019 invoices).	The checks cover 100% of each invoice, rather than the original target of 10%. 100% checks on all suppliers' invoices are now in place.	Complete.	We have confirmed, by seeing evidence, that 100% checks are carried out on the invoices that are received, either monthly or weekly, from all the relevant suppliers.	Cleared by Internal Audit (GREEN)
Vacant property management					
1) Reliable documentation of handover checks: 2) Extent of handover checks: 3) Documented vacant property and site security strategy: 4) Decommissioning: 5) Exit fire risk assessment: 6) Value for money in the procurement arrangements: 7) Insurance liability during construction works: 8) Reviewing insurance liability on other works. The audit completed in 2017 contained 15 recommendations (Eight Priority 1 and Seven Priority 2) covering a range of actions required.	Various Dates.	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 & Townsend review of Property Services. Internal Audit have subsequently received an update report which was presented to the Governance and Ethics Committee on the 6 November 2019 where the Service Director, Place and Communities provided management assurance that implementation of all 15 recommendations had been completed.	Testing is being undertaken.	Internal Audit is seeking evidence of implementation with officers from Property, Risk & Insurance and Health & Safety. Meetings have been held with officers from each department and where available evidence captured or requested to support actions. We have commenced testing on the implementation of the 15 recommendations and have confirmed implementation of 10. Work continues with testing the remaining recommendations.	Confirmed by management (AMBER)
Property Compliance					
1) A review and update of all property compliance policies to be completed, including KPIs as part of a wider review and action plan of property compliance. 2) A report on the policies and Strategies to be presented to Policy Committee as an outcome of the Property Transformation Programme	Original dates 31st October 2020. September Policy Committee.	1) Review of all aspects of Property Compliance continues. Monthly KPI meetings review Arc's performance and expenditure. Ability to review compliance position available within P2 with improvements to functionality and usability ongoing. 2) Closedown report detailing Property Transformation Programme to be presented at Policy Committee in the Autumn and Corporate Leadership Team in early September.	Assurance to be obtained from Committee reports upon completion.		Implementation remains in progress (RED)
Chief Executive's					
Pensions Administration					
04.1 - Reconciliation of pension payments to pension system.		i) Reconciliation of UPM to payroll values This continues to progress with data now loaded into the Test area of the Pension Administration System. ii) Pensions non-recurring payments: for example refunds, lump sum payments. 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. This is being reported to Pension Committee in September.	i) Testing to be scheduled once reconciliation is completed. ii) Schedule testing of process in T2.		Confirmed by management (AMBER)
05.1 - Periodic reconciliation of Pension UPM and Pension Payroll data sets.		HMRC 9 months late in providing Guaranteed Minimum pension data. NCC liability negotiated down from £750k to £30k and data agreed. Civica continue to be engaged in the reconciliation of Pension UPM and Pension payroll datasets.	Testing to be scheduled once reconciliation is completed.		Confirmed by management (AMBER)

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Treasury management					

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Business continuity arrangements - 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.	31/11/2018	August 2020: The safelist option is still being considered . No further progress to report.	To be scheduled following management update.		Implementation remains in progress (RED)
Business continuity arrangements - A remote home-working process is under development to enable the Treasury Management process to be completed by staff working remotely.	31/12/2018	August 2020: Remote homeworking process established in response to Covid-19.	To be scheduled following development of tangible solution.	Tested satisfactorily as part of continuous audit process .	Cleared by Internal Audit (GREEN)
Payroll (data analytics & deep dive review)					
Overtime and other timesheet payments entered by, approved by and paid to the same person - A report is to be developed within Query Manager which will report where the inputter, the approver and the payee are the same individual. This report will automatically run on a weekly basis and be reviewed by the Payroll Manager and actioned accordingly.	31/07/2019	Internal audit understands that the action is to be addressed in a different way, but we await full confirmation of this.	Testing to be carried out in time for the next update in six months' time.		Response awaited (WHITE)
Contract Management					
Guidance for Contract Managers - to develop guidance on contract management to replace and improve that in the contracts manual.	31/07/2020, now revised to Autumn 2020.	A contract management project group has been formed. A corporate contract management framework has been agreed. Finalisation of templates is in progress. Progress was paused due to Covid.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Awareness of Guidance - to publicise the availability of the above guidance, in particular to contract managers.	31/07/2020, now revised to Autumn 2020.	When the above is finalised it will be formally launched through appropriate channels. Work on an e-learning module for finance and procurement is underway. Contract management will be encompassed within this.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Alternative approaches to Contract Management - when developing the above guidance, to make use of best practice available from other relevant sources.	31/07/2020, now revised to Autumn 2020.	All current best practice models were reviewed in developing the NCC corporate contract management framework (above).	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Procurement - Occupational Health assessments and equipment					
Conflict of Interest - review of areas to identify potential conflicts where suppliers fulfil more than one type of supply.	01/04/2020 - ongoing until September 2020.	Reviews from category managers continue. Procurement plans to be ready for September 2020 – delayed due to Covid activity.	Testing to be scheduled once actions confirmed as taken.		Implementation remains in progress (RED)
Contractual Arrangements - the need for formal contracts with suppliers in accordance with Financial Regulations.	Implemented	Updated spend reports have been developed from BMS. Spend reports have been produced which category managers are reviewing and will continue to do so at regular points.	Testing to be scheduled at next update.		Confirmed by management (AMBER)

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GDPR Compliance - the need to ensure that revised terms are included in all contracts.	Implemented	Category managers are well embedded into the departments and ensure full compliance of spend where possible. Where arrangements are in place where there is no agreed contract, discussions are taken place regarding GDPR, with liaison with legal and IG teams.	Testing to be scheduled at next update.		Confirmed by management (AMBER)
Best Value - Workplace Assessments	30/09/2020	Corporate contract management framework is under way. A cross departmental group has been set up and an online contract management toolkit has been developed. Work was paused on this due to Covid-19 response activity, however will be completed in August/September 2020.	Testing to be scheduled once actions confirmed as taken.		Implementation remains in progress (RED)
Assessor Suitability - ensuring sub-contractors have the relevant skills to carry out the requirement of the contract.	30/09/2020	Already underway as part of the tender evaluation criteria.	Testing to be scheduled once actions confirmed as taken.		Implementation remains in progress (RED)
Range of Products and Equipment Suitability	1st March 2020	Post-delivery assessment for the equipment previously provided under the COS contract has been carried out on a 1 in 4 sample and this identified no issues based upon the responses received back.	Testing to be scheduled at next update.		Confirmed by management (AMBER)
Demonstration Charges - monitoring of discounts applied.	1st March 2020	Demo charges and discounts will no longer be applied so checks in relation to this will not be required. However, further clarification is needed around how and where managers order chairs and other equipment. It is hoped that a solution to this can be found shortly which will enable consistent pricing and VFM to be achieved.	Testing to be scheduled once actions confirmed as taken.		Implementation remains in progress (RED)
Contract Monitoring	1st March 2020	Contract monitoring arrangements are in place and set out in the contract. The Senior Business Partner HR and Senior Occupational Advisor met with the new provider on 11/11/19 and they are to produce a bi-annual report.	Testing to be scheduled at next update.		Implementation remains in progress (RED)
Cross-Cutting					
Agency Staff & Consultants					
Automation of management information: Build into future tendering exercises for this service the requirement to differentiate between the nature of agency placements.	Originally the end of the contract in November 2017, extended to September 2019. Revised date September 2020.	The new managed service contract is due to go live with effect from 1 September and implementation plans are being discussed with individual service managers which include the provision of tailored management information. Monthly MI reports continue to be provided on spend, fill rates and levels of usage. CLT have yet to discuss the revised vacancy control process which will be done as part of the ongoing budget control measures and part of a more robust resourcing conversation. This should be discussed in mid September.	Testing to be scheduled once actions confirmed as taken.	We will check for compliance once the new contract is operating and vacancy control procedures have been amended.	Confirmed by management (AMBER)
Procurement compliance					

Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome / testing	Action Status
Fuel for fleet vehicles: 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.	31/03/2018	This was delayed as the status of Via in relation to this was uncertain. A new supplier has now been competitively selected from a Crown Commercial Service framework agreement.	Actions confirmed.	We have confirmed that the supplier was competitively procured. The contract is about to be issued.	Cleared by Internal Audit (GREEN)
Water: to continue to competitively procure water supplies, although this will not start until the end of 2018.	31/12/2018 (revised to 31/7/2019)	Following a procurement exercise, the council's water retailer switched to a new supplier on 1 October 2019.	Actions confirmed	We have confirmed that the competitively procured supplier is now being used.	Cleared by Internal Audit (GREEN)
Employee recruitment					
Contract of employment - development work to enable the production of contracts of employment at the point of formal offer. Original implementation date was September 2018.	30/09/2018 - delayed until January 2020. Extended to end of September 2020.	The build of the system of automation around contract creation has been completed, however some changes were needed at the start of Covid which required HR input. This has hampered the finalisation of the build and testing.	Testing of compliance with new processes to be scheduled once action confirmed.		Confirmed by management (AMBER)
Health & safety					
Mandatory training - The facility and processes to identify and record mandatory training to operate effectively.	28/03/2018, revised to 31/03/2020 - on going post Covid.	Due to Covid, the actions have not been progressed as planned. The dashboard to record e-learning has been delayed and mandatory training is for the H&S Team only for the time being.	Testing to be scheduled following implementation.	Advised still WIP.	Implementation remains in progress (RED)
Emergency Response Team training - Information recorded in the Designated Fire Officer System (DFO) to be up to date.	28/03/2018, revised to 31/03/2020 - on going post Covid.	It has not been possible to update the information held within the DFO system at this time.	Testing to be scheduled following implementation.	Advised still WIP.	Implementation remains in progress (RED)
Emergency response provision - Staffing levels to be adequate in the event of an emergency.	28/03/2018, revised to 31/03/2020 - on going post Covid.	A recent campaign was launched to recruit more first aiders. We have had some responses and training is being organised by H&S. Evac mats are now in use and instructions are on the wall as there is no formal training. Due to current circumstances with Covid, with little or no fire wardens available on site, we are using the signing in sheets as registers. When appropriate, the annual induction training will be launched with the consideration for an online method for fire safety with extinguishers, thereby negating the need for unnecessary employees attending buildings.	Testing to be scheduled following implementation.	Advised still WIP.	Implementation remains in progress (RED)
Ethical framework					
Register of Staff Gifts and Hospitality - A consistent form of register for gifts and hospitality to be devised for use by all departments. Original implementation date 31st March 2019.	31/03/2019, revised to 30/4/2021.	The Gifts and Hospitality Register and Declarations of Interests process and guidance has been drafted and is in the process of being discussed with stakeholders prior to agreement and implementation. Due to Covid issues, it has not been possible to proceed any further as intended without input from HR.	Testing to be scheduled once actions confirmed as taken.	Internal Audit have confirmed that a separate staff declarations of interests and gifts and hospitality has recently been issued to all staff in Chief Executive's Department. The aim of the recommendation is to have a joined up and consistent approach across all departments.	Implementation remains in progress (RED)

IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS**APPENDIX 1**

Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome / testing	Action Status
Staff Declaration of Interest - staff declarations should be made annually. Original implementation date 31st March 2019.	31/05/2019, revised to 30/4/2021.	This will be undertaken when the guidance has been implemented.	Testing to be scheduled once actions confirmed as taken.	As above.	Implementation remains in progress (RED)