

Action Ref.	Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
Department: Adults' Social Care, Health and Public Protection						
Service Area: Quality & Market Management						
Audit: ASC1601 Service User Contributions to Residential and Nursing Care						
A1	Revise the main financial assessment form to incorporate a field to record the names and contact details of those who can correspond on behalf of service users.	30 th June 2015	Completed	Testing re-scheduled from Q3 to Q4 2016/17		Confirmed by management
A2	Where there is a power of attorney or deputyship in place, the signed declaration form (FAF3) will be used as the evidentiary document.		Completed			Confirmed by management
Service Area: Quality & Market Management: Locality Offices						
Audit: ASC1607 District Client Accounts						
A3	Reconciliation of client accounts with locality records	31 st January 2016	Completed for all known accounts	Complete	The accounts transferred to the NCC General and Client Finance account have been reconciled and agreed with records at the localities. The Client Account facility has been taken in house and will be run through the Client Finance account.	Confirmed by Internal Audit
A4	Clear designation of responsibility for the establishment and overview of locality based accounts	31 st March 2016	Implemented			Confirmed by Internal Audit
A5	Update and expand staff guidance on the management of service users' finances	31 st March 2016 (original); 31 st October 2016 (revised)	Staff guidance on criteria is still in draft. Team Manager will complete by 31 st October 2016			The draft guidance document has now been approved for issue.
Service Area: Quality & Market Management						
Audit: ASC1610 Market Development & Care Standards						
A6	Reporting of safeguarding enquiry outcomes to the Quality & Market Management Team - extension of current referral process to include information from Multi-Agency Safeguarding Hub staff, pending improvements with the implementation of the Mosaic upgrade.	Immediate and September 2016 (for the Mosaic upgrade)	There is no update to report as the next update cannot take place until September 2016. However we have now been informed that the proposed changes to Mosaic will not give what was originally intended from the project. Therefore we are in discussions with the Framework Project Team about how to best utilise what is available. Quality & Market Management continue to receive referrals from safeguarding teams with outcomes.	Testing scheduled for Q4 2016/17		Confirmed by management
Service Area: Residential Services						
Audit: ASC1617 Shared Lives - funding of carers and financial safeguarding						
A7	Address the various issues with three service users' accounts identified during the audit	Immediate	All issues have been raised and corrected		The issues raised at the previous audit have been substantially completed	Confirmed by Internal Audit
A8	Reminders to carers to work within the Support Plan and guidance documents	Immediate	All carers have been written to as described		Completed	Confirmed by Internal Audit
A9	Review and standardise financial records	Immediate	All records and forms are now standardised		Completed	Confirmed by Internal Audit

IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

Action Ref.	Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
A10	Reminder to co-ordinators to load monitoring visit records to Framework every 3 months	Immediate	All records are now up to date and are now regularly audited	Complete	A reminder was issued to co-ordinators, and follow-up testing showed monitoring records were up to date on the system in almost all cases sampled	Confirmed by Internal Audit
A11	Reminder to co-ordinators to challenge carers where records and procedures are not as expected	Immediate	Co-ordinators have been reminded of this. All issues raised by the audit have been addressed.		The evidence from follow-up testing confirms that gaps in records are being challenged and corrected.	Confirmed by Internal Audit
A12	No carers to be set up or be permitted to have informal financial management arrangements for service users	Immediate, however getting best interest decisions may be determining factor in this timescale.	This has been implemented with one exception which has been risk assessed due to the unusual circumstances		Action is progressing to transfer responsibility to NCC	Confirmed by Internal Audit
A13	Co-ordinators to review their case their loads to ensure no carers are acting as appointees for the people they support. Make referrals for best interest decisions where there are capacity issues.	Immediate, however getting best interest decisions may be determining factor in this timescale.	This has been implemented		The review has been undertaken	Confirmed by Internal Audit

Action Ref.	Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
Department: Children, Families and Cultural Services						
Service Area: Adolescence and Early Help Locality Services						
Audit: CFCS1602 School Swimming Service						
C1	Pricing to recover expected costs and provide for future investment through: move to trader account status; targetting price increases at schools requiring more staffing support; budgetary restraint	Trader account September 2015; notification in February 2016 of September price increases	The increase in charges to Schools in 16/17 and 17/18 accademic years were agreed. We are working with Finance to convert the service to a Trading account to allow limited reserves to be accrued in good years to balance unplanned expenditure in bad years (e.g. unexpected pool closure). All additional instruction to support children with additional needs are being paid for by the schools.	Testing scheduled for Q4 2016/17		Substantial progress
C2	Reduce overspending through: Bridging Clubs becoming self-funding or deleted; Group Manager scrutiny of spend; utilise Access to Work funding; renegotiate transport contracts; recharge pool providers for unplanned closures; review staffing structure	September 2015 onwards	A wide range of actions and initiatives are reported by management to implement budgetary restraint			Actions are ongoing
Service Area: Children's Social Care						
Audit: CFCS1608 Locality-based Client Accounts						
C3	Designated officer within the Department to take responsibility for the establishment and overview of locality based accounts	End of financial year 2015-16	On transfer to the Council's new bankers all Children's client accounts were closed. Where balances were held these were returned to the charities which they had been gifted by. A small amount remains which we are unable to return due to the charities no longer existing. This money will be donated to the Chairman's Charity when it is confirmed that there is no possibility of returning to any of the charities. From mid-September monies received from charities for use with particular Children and families will be administered through one account held by the Team Manager Business Support. This will be reconciled monthly by CFCS finance. Regular checks will be made to ensure the monies are used within a timeframe or returned to the charities. This new system and procedure will be reviewed in November.	Testing scheduled for Q4 2016/17		Implementation delayed
C4	A central departmental record of all client accounts should be maintained	End of financial year 2015-16				Implementation delayed
Service Area: Access to Resources						
Audit: CFCS1612 External Placements						

Action Ref.	Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
C5	Compliance with Council tendering regulations 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	April 2016 (original); Sept 2016 (revised)	The first source of placements is via the East Midlands Regional Children's Framework (EMRCF) agreement and, if unsuccessful, other providers are approached. Work continues with legal services to have an agreed contract, which is compatible with contracts for the EMRCF. The service specification and schedules are currently being completed.	Complete	Follow-up testing confirmed that efforts are firstly made to place children with providers whose services have been procured through a compliant route, but some spot contracts continue to be used. The extent of spot contracting is reducing, and work is ongoing with the EMRCF to move current spot contractors onto the approved framework. Failing this, the input of the Council's Procurement Team will be requested to set up a local Dynamic Purchasing System for this area of service.	Implementation remains in progress
Service Area: Access to Resources Audit: CFCS1701 Clayfield Secure Unit follow-up						
C6	Monthly reconciliation of the imprest account	Already in place	The reconciliation is done on a monthly basis, however it is countersigned by the Support Services Manager as responsibility for the imprest system has been passed to the Business Support Officer since May 2016.	Complete	The imprest account records are fully reconciled with the bank statement each month.	Confirmed by Internal Audit
C7	Review and authorisation of imprest transactions by an independent person	Already in place	Continuing, however responsibility for the imprest account is done by the Business Support Officer and verified by the Support Services Manager.		Prior to input onto BMS the monthly imprest claim and reconciliation is reviewed and authorised by an independent person.	Confirmed by Internal Audit
C8	Checks to ensure posting are correct in the Business Management System	Already in place	Continuing, monthly journals are produced to amend any errors with regards to incorrect codes		Checks are in place to ensure expenditure is coded correctly within BMS.	Confirmed by Internal Audit
C9	Work towards reducing the imprest level through the use of Business Management System purchase orders and purchase cards	Already in place	The Business Support Officer is working to reduce petty cash and June's imprest reimbursement was just over £1400, which is much less than previous months. However, this will fluctuate depending on the number of Young People coming in and needing clothing urgently and given that units are working to a tight budget they are beginning to become very prudent.		The level of the imprest account has been reduced from £9,000 to £4,500.	Confirmed by Internal Audit
C10	Instruct staff not to make Paypal payments unless justifiable, in which case prior authorisation is obtained	Already in place	Only one paypal transaction has taken place and that was for two members of staff to attend a conference and paypal was the only option to pay.		Follow-up testing identified no further transactions of this nature.	Confirmed by Internal Audit
C11	Keep under review the list of suppliers able to supply goods or services through a Business Management System purchase order, to minimise use of the purchase card	Already in place	This is continuing and all efforts are made to use either existing vendors or to request new ones.		From reviewing the purchase card statements and discussion with staff, it was confirmed the Business Support Officer keeps under review the range of suppliers used through the purchase card, and BMS orders are used wherever possible.	Confirmed by Internal Audit

IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

Action Ref.	Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
C12	Reminder to staff that purchase cards must only be used by the approved card holder	Already in place	The response to the recommendation confirms the agreed action has already been taken.		No evidence was identified at the follow-up that cards are being used by other members of staff.	Confirmed by Internal Audit
C13	System in place to show that all goods received are signed for	Already in place	This is continuing and working well.		Testing confirmed the budget request form is signed and dated when goods are received and the collection book is completed when staff collect goods from the reception area.	Confirmed by Internal Audit

Action Ref.	Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
Department: Place						
Service Area: Economic Development						
Audit: PPCS1601 Broadband						
P1	Discontinue the use of limit orders in favour of each supplier invoice being matched with a duly approved purchase order in the Business Management System	Already implemented	The response to the recommendation confirms the agreed action has already been taken.	Complete	Action is now being taken to close the limit orders.	Currently being actioned
Service Area: Catering & Facilities Management						
Audit: E&R1617 Catering (County Hall & Trent Bridge House)						
P2	Re-introduce checks of consolidated invoices on the basis of a 10% ratio.	This will be implemented at the onset of the 2016 financial year	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 scheduled for Q4 2016/17		Confirmed by management
P3	The recommendation advised further that:					
P4	- Each month, the three school P&L accounts with the highest cost per meal should be explained.					
P5	- food costs in the school P&L accounts should be agreed to BMS at the end of each school year.					
P6	Remind staff in the Catering team that delivery notes from the suppliers of groceries and fruit and vegetables should be signed as evidence of receipt of the goods.	Feb-16	A verbal instruction and a memo was issued to all staff. Delivery notes are checked and signed.			Confirmed by management

IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

Action Ref.	Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
Department: Cross-Cutting						
Service Area: Agency Staff & Consultants						
Audit: XC1602						
XC1	a) Identify short-term placements that have extended into longer-term placements to ensure a Vacancy Control Document Record is completed.	As part of quarterly reporting from 31/3/16	A management update will be sought in Q1 of 2017/18	Scheduling to be determined in Q1 of 2016/17		
	b) Explore with the managed service provider the possibility of the online system differentiating between longer term placements requiring a VCDR and the more urgent short-term requirements. A manual process will be implemented if the adjustment cost is prohibitive.	Determine by August 16 whether a system adjustment of a manual system will be implemented.	A management update will be sought in Q4	Scheduling to be determined in Q4		
	c) Build into future tendering exercises for this service the requirement to differentiate between the nature of agency placements	For the end of the current contract in November 2017 or 1 year later if the option to extend is taken up	A management update will be sought in Q2 2016/17	Scheduling to be determined in Q2 of 2016/17		
XC2	Specific report from the service provider system to identify individual tenure information, to be used as part of the corporate monitoring process. An electronic pro-forma will be introduced to record the detail of the discussions between HR and managers to capture the ongoing reasons for the agency placement and the intended exit date. Where there are concerns about placement drift, these will be escalated to the responsible service director to mirror the approval process for VCDRs The 12 week period is significant for 2 reasons: it is when Agency Worker Regulations provide additional protections; this is the maximum period allowed for temp staff without VCDR approval. The additional protections will be brought to managers' attention so they are personally made aware and encouraged to consider whether agency is the most cost effective way of filling a temporary or permanent vacancy.	30/09/2016	A management update will be sought in Q4	Scheduling to be determined in Q4		
XC3	Corporate Directors will be reminded of the processes surrounding the engagement of consultants as set out in financial regulations.	End of December 2016	A management update will be sought in Q4	Scheduling to be determined in Q4		
Service Area: Information Governance						
Audit: XC1701						
XC4	a) The Information Asset register (IAR) has been compiled by the Information Asset Managers and is under review. The Information Manager will write to all Information Asset Owners to confirm that they have checked the entries in their areas and are satisfied that the register is substantially complete.	Dec-16	A management update will be sought in Q4	Scheduling to be determined in Q4		

IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

Action Ref.	Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome	Action Status
	b) The Information Manager is reviewing all aspects of the IAR, including Business Impact Levels and security classifications	Dec-16	A management update will be sought in Q4	Scheduling to be determined in Q4		
	c) As part of the review of the IARs the Information Manager will liaise with the relevant IAM to review the BIL rating and with ICT to ensure all IARs with a BIL of 4 or higher is subject to a risk assessment (currently 92 assets).	Dec-16	A management update will be sought in Q4	Scheduling to be determined in Q4		
	d) Owners of information with a BIL of 4 and above will be identified during the review and made aware of the need for an annual review and will be asked to return a checklist signed by the IAO each year to confirm this has been done.	Apr-17	A management update will be sought in Q1 of 2017/18	Scheduling to be determined in Q1 of 2016/17		
	The work on confirming that the PSN Domain Administrators have had a vetting check has been completed	Completed	No update required - the response to the recommendation confirms implementation	Testing scheduled for Q1 of 2017/18		