

APPENDIX 1					
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.	Complete	Testing confirmed that more robust and effective measures are in place to identify and prevent over payments leading to repeat recoups.	Confirmed by Internal Audit (GREEN)
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	A new workflow exists in Mosaic which will show where Alerts are open to workers. ACFS have established a process whereby they raise an Alert and log this on our Audit spreadsheet to track responses. If an Alert is sent back to ACFS without a response or without a satisfactory resolution the Alert is re-raised to the Social Worker (SW) or an email sent to the SW with copy to Team Manager (TM). Our spreadsheet allows us to easily track Alerts sent (for whatever reason) and whether a response was received, and when.	An audit of direct payments is planned and will include further testing of the measures implemented.	Examination of the monitoring spreadsheets currently indicate that alerts for non-payment of contributions are being raised and tracked. However, from a sample of 67 alerts raised, responses had only been received in 29/67 (43%) of cases and only 18/67 (27%) cases had been resolved.	Confirmed by Internal Audit as Partly Implemented (AMBER)
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 is now competitively procured. For the other, a tendered framework agreement planned for 2020 was cancelled because of Covid-19. The department is conducting a full review of Day Opportunities, and the impact of Covid-19 has resulted in different solutions. The outcome of this review is awaited.	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 was not a good time to address this and further work is planned later in 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. Now revised to 30/06/2021	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.	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.	Evidenced through successful operation during Covid.	Audit review of pre-Covid interim arrangements provided adequate assurance that contingency arrangements in place were effective.	Confirmed by Internal audit (GREEN)
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, they have created the new element but it has not been released for testing in the Systems review area. As the problem has not arisen again since the decision it has lost its place in priorities. They will make it live and give guidance on use, they are unsure when they will have time to test this so will update Internal Audit at a later date.	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)
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.	The 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) is now complete. The service is due to go live on 15th March 2021. The service specification includes a list of the monitoring information requirements.	Testing to be scheduled later in the year.	Audit confirmed that the service specification includes more formal contract monitoring measures.	Confirmed by management (AMBER)
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 service specification for the new service. The contract arrangements for the new service are still being developed through Legal Services.	Further evidence 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 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.	Complete	Evidence of the revised wording is noted as included in the service specification document.	Confirmed by Internal Audit (GREEN)
Accreditation Agreement - Lack of evidence of signed agreements with existing providers.	30/11/2019 revised to 31/3/2021.	The Direct Payment agreement will be signed by the Provider, the Service User and the referring agency, setting out the roles and responsibilities of all parties.	Complete	Testing confirmed that new providers selected through the tender process have or are in the process of signing the framework agreement.	Confirmed by Internal Audit (GREEN)

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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.	Complete	Requirements of the DPSS are set out in the DP agreement, service specification and framework agreement.	Confirmed by Internal Audit (GREEN)
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 service specification for the new service, including the insurance requirements. Remedies for non-compliance and the consequences of breach of the new framework agreement terms are set out in the service specification. Verification checks of DPSS providers' insurance documents were carried out during recent site visits.	Complete	Evidence of the revised wording is noted as included in the service specification document, including method of measurement and consequences of any breaches.	Confirmed by Internal Audit (GREEN)
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 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. Providers who provide both DPSS and care services must keep them organisationally separate and make available to the Council all records that are needed to carry out checks in this area.	Complete	Internal Audit can confirm that the service specification includes clauses where companies provide both DPSS and care services and requires these functions to be kept organisationally separate.	Confirmed by Internal Audit (GREEN)
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 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.	Complete	Internal Audit have confirmed that the service specification requires that the Provider should open a bank account in the Service User's name, to which they are a third-party.	Confirmed by Internal Audit (GREEN)
External Day Care Providers					
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 – 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)
Continuing healthcare and Joint Funding					

IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

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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 31/03/21	Covid-19 has had a major impact on work flows. The work to update the Continuing Healthcare Panel Outcome Step is now underway, a follow up request has been suggested for the end of March. In terms of the Health interface, this is an ongoing, long-term goal, with no prospect of being discussed currently due to Covid-19.	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 30/06/21	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	February 2021 Planning data refined and projection tool developed based on actual admission numbers. Draft data quality strategy developed..	Testing to be scheduled.	Committee reports and Projects and Transformation team confirm	Confirmed by management (AMBER)
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	February 2021: Business case and options appraisal template developed by Projects and Transformation Team incorporating standardised and weighted factors.	Testing to be scheduled.		Confirmed by management (AMBER)
Specialist Education Provision					
Individual placement agreements (IPAs) with alternative providers (APs) in Mosaic - To record in Mosaic the completed IPAs for all AP education placements.	Previously implemented	IPAs, which form the contract for Alternative Provision (AP) placements, are now recorded in MOSAIC, and have been for some time . Hence the recommendation has been fully implemented for contracts with AP Providers.	Audit testing to be scheduled.		Confirmed by management (AMBER)
Contracts with independent and non-maintained schools (INMs) in Mosaic - To record in Mosaic the completed contracts with all INM education placements.	31/12/2018 - revised implementation date of 01/06/2021.	The Mosaic step is now in operation, having been thoroughly reviewed in order to address some identified earlier data issues. The production of the National Schools and Colleges (NASS) contracts will be enabled from June 2021.	Further update to be obtained; testing to be scheduled.	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	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.	Complete	Evidence of the agreed action was provided.	Confirmed by Internal Audit (GREEN)
Community short breaks offer for C&YP with disabilities					
Recovery of overpayments or misspending – reconciliation of manual records with BMS - Regular month-end reconciliation is now carried out, helped by reduction of profit centres from three to one.	30/06/2019 - revised implementation date of 03/09/2020	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.	Complete	Satisfactory information and evidence received; no further testing is required.	Confirmed by Internal audit (GREEN)

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Disparity of income collected by Children's Commissioning to what is recorded in SAP - The Children's Commissioning Team should reconcile the amounts noted as having been received on the Children's Commissioning Audit Officers spreadsheet since 2016 to what has been recorded in SAP. In the event of any anomalies, appropriate actions need to be taken.	31/08/2019 - revised implementation date of 01/04/2019	Regular month-end reconciliation is carried out by the Commissioning Officers and income is logged on the budget sheets. From April 2019, the Short Break budget alignment has been changed. Only one profit centre will be used for all direct payments, income will be allocated to one code on one profit centre, it is currently recorded across three profit centres. The Children's Commissioning Audit Officer receives a monthly report from the income team which is reconciled against his workbook. All income has been reconciled and the Team Manager – Specialist Education & Short Breaks Commissioning will do a 10% Quality Assurance against the cases since 2016.	Complete	Satisfactory information and evidence received; no further testing is required.	Confirmed by Internal audit (GREEN)
Place					
Vacant property management					
Various Recommendations - The audit completed in 2017 contained 15 recommendations (Eight Priority 1 and Seven Priority 2) covering a range of actions required.	Various Dates.	The Governance and Ethics Committee have received assurance from the Service Director, Place and Communities that all recommendations had been implemented in a separate report. These were considered alongside the Turner & Townsend review of Property Services.	Testing has been undertaken on the majority of actions with input from officers within Property, Risk & Insurance and Health & Safety. Work continues on five actions that were linked to the Turner & Townsend review of Property Services.	We have commenced testing on the implementation of all the recommendations and work continues with completion of the testing.	Confirmed by management (AMBER)
Trading Standards Enforcement and Sanctions					
Policies and guidance: Vetting checks - All team members should be subject to vetting checks.	30/06/2020 - implementation date 26/06/2020	Vetting has been undertaken for the majority of Trading Standards Team members. 4 employees remain to be vetted.	Process implemented, 4 remaining to be done. Testing to be scheduled.		Confirmed by management (AMBER)
Transport & Travel Services					
Authorisation of De Minimis payments to operators - All variations should be approved by an officer independent of the contract variation negotiating process and a Financial Regulations Waiver approval obtained.	24/06/2020	February 2021: No new De minimis contracts have been commissioned. Agreed process of Financial Waivers will be used in any future commissioning of services that do not use a competitive procurement process.			Confirmed by management (AMBER)
Chief Executive's					
Pensions Administration					
04.1 - Reconciliation of pension payments to pension system.		February 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.	Testing to be scheduled.		Confirmed by management (AMBER)
05.1 - Periodic reconciliation of Pension UPM and Pension Payroll data sets.		February 2021: Payroll data has now been loaded into the pension system and discrepancies and payroll data will be matched to pension calculation data over the coming months.	Testing to be scheduled once reconciliation is completed.		Implementation remains in progress (RED)
Payroll (data analytics & deep dive review)					

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Overtime and other timesheet payments entered by, approved by and paid to the same person - A report is to be developed which will report where the inputter, the approver and the payee are the same individual. This report will be reviewed by the Payroll Manager and actioned accordingly.	31/07/2019	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.	Testing to be scheduled later in the year.	Confirmed that the report has been produced. We have recommended to the Payroll Manager that this is continued on a regular basis and acted upon as appropriate.	Confirmed by management (AMBER)
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 new contract management toolkit was launched in October 2020.	Complete	Confirmed that the toolkit is available.	Confirmed by Internal audit (GREEN)
Awareness of Guidance - to publicise the availability of the above guidance, in particular to contract managers.	31/07/2020, now revised to Autumn 2020.	The above contract management toolkit was publicised and is readily accessible on the intranet. An e-learning module is being developed.	Awaiting introduction of e-learning module	Confirmed that the toolkit is publicised.	Confirmed by Internal audit (GREEN)
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 above contract management toolkit.	Complete	Confirmed that the toolkit covers the aspects recommended in our audit.	Confirmed by Internal audit (GREEN)
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.	Implemented	Annual Procurement plans are now issued as part of the reporting or the new Procurement Strategy.	Complete	Procurement plans 2019-2020 version seen confirm action taken.	Confirmed by Internal audit (GREEN)
Contractual Arrangements - The need for formal contracts with suppliers in accordance with Financial Regulations.	Implemented	Updated spend reports have been developed from BMS. Regular spend analysis and category planning is undertaken.	Testing to be scheduled	Evidence of spend report seen, further testing to confirm contracts are place where required.	Confirmed by management (AMBER)
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.	Complete	Evidence of action taken concerning contract variation in relation to GDPR was seen on the contracts register. Also, standard wording in relation to GDPR was seen in the revised contract template.	Confirmed by Internal audit (GREEN)
Best Value - Workplace Assessments - Contract monitoring procedures to identify cases where annual expenditure with a supplier exceeds payment thresholds.	Implemented	Online contract management toolkit has been developed and is operating.	Complete	Testing confirmed that contact management tool-kit is now live on the intranet.	Confirmed by Internal audit (GREEN)
Assessor Suitability -Ensuring sub-contractors have the relevant skills to carry out the requirement of the contract.	Implemented	Requirements included in the tender evaluation criteria.	Complete	No longer relevant as service delivered by main contractor.	Obsolete
Range of Products and Equipment Suitability - Ensuring specialist office equipment supplied is suitable for the intended purpose.	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. This was undertaken by telephoning a sample of recipients.	Complete		Obsolete
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.	Complete		Obsolete

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Contract Monitoring - To ensure adequacy of the arrangements and compliance with agreed terms.	1st March 2020	Contract monitoring arrangements are in place and set out in the contract. The Senior Business Partner HR and Senior Occupational Advisor meet with the new provider and they are to produce a bi-annual report.	Response Awaited	A copy of the latest report has been requested and is awaited for verification of the monitoring procedures.	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 contract has been in operation since last September with a revised contract management model so the HR senior business partners discuss the departmental agency MI at the relevant SLTs. We haven't changed the vacancy control process because it is not deemed appropriate at this time but the facility to record whether a role is filled either employed or agency already exists.	Complete	Evidence of latest departmental MI reports was seen together with management information from Reeds which allows agency spend and tenure to be monitored direct from the booking system.	Confirmed 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 and the system is now live.	Complete	A demonstration of the system was provided confirming implementation of the action in February 2021.	Confirmed by Internal audit (GREEN)
Health & safety					
Mandatory training - The facility and processes to identify and record mandatory training to operate effectively.	28/03/2018, now 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. Focus has been to support and enable frontline colleagues to continue to deliver or switch to alternative delivery models with the necessary risk assessments in place.	Testing to be scheduled once actions confirmed as taken.		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, now on-going post Covid.	As for training records this is a question for workforce learning and development, going forward we are restructuring H&S training following award of ISO45001 and a broader discussion is now required as to what's mandatory and refresher intervals.	Testing to be scheduled once actions confirmed as taken.		Implementation remains in progress (RED)
Emergency response provision - Staffing levels to be adequate in the event of an emergency.	28/03/2018, now on-going post Covid.	Covid has prevented close out of actions. Emergency arrangements during Covid have proved effective as verified by BSI and are proportionate at present to building usage. New factors will come in following reoccupation and will need a complete review of these procedures, together with changes from implementation of the new corporate landlord model and closure of receptions.	Testing to be scheduled once actions confirmed as taken.		Implementation remains in progress (RED)
Ethical framework					

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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.	Whilst there has been some work started on this matter, due to Covid, it has not been possible to progress things as intended.	Testing to be scheduled once actions confirmed as taken.		Implementation remains in progress (RED)
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.		Implementation remains in progress (RED)
Sickness Absence Management					
Guidance on sickness absence recording and management - to review guidance and training to ensure they reflect current procedures.	31/07/2020	Managers are allowed to exercise judgement and discretion in taking action. Guidance will be reviewed on an ongoing basis as part of the Employee Health and Well-being Action Plan. Training, support, information & instructions have been issued.	Complete	We accept that references to forms and procedures that are no longer mandatory can remain in the guidance, as these can be used at the option of managers.	Confirmed by Internal audit (GREEN)
Completion of mandatory training - monitor the completion, by line managers, of mandatory training, to bring the completion rate to nearer 100%.	31/03/2020	Mandatory training for managers has not been prioritised because many are part of the ongoing frontline emergency response to Covid, and HR have 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.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Use of the Time master system - Review the services that also use the Time master system, to ensure that they fully record sickness absence on BMS.	31/12/2019	The services using Time master have been engaged and the requirement to record absences of any kind on BMS has been reinforced. This is an essential requirement to ensure accurate recording of workforce availability to assist resource planning during the pandemic. This continues to be monitored but there is a greater degree of compliance having engaged senior officers in the relevant service areas.	Complete	We have seen evidence that the services using Time master have been engaged with, and that sickness absence is being recorded on BMS in these areas.	Confirmed by Internal audit (GREEN)
Information Governance Improvement Programme					
Follow up of actions in previous audit report - primarily relating to updating the information asset register, ensuring compliance with the rules for retention of records, and removal of leavers' personal h-drives.	31/03/2020	An exercise to assess the completeness and accuracy of Information Asset Registers is scheduled in 2021/22, and specific training will follow more general training for all staff. 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 whether to roll it out across NCC. 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.	Testing to be scheduled once actions confirmed as taken.		Implementation remains in progress (RED)
Procurement of Tree Survey Works					

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Alternative Quotes for Works - Compliance with Financial regulations in obtaining quotes.	30/6/2019 and ongoing to September 2020.	Considerable work has been undertaken by relevant members of the team and colleagues in Procurement on the development of a Framework for arboricultural and other Green Spaces services. The Framework is now live and competitive quotes are being obtained from approved parties.	Complete	Evidence of compliance was reviewed by Internal Audit and confirms actions taken.	Confirmed by Internal Audit (GREEN)
Council-wide Budget Forecasting					
Training around Budget Forecasting and Authorisation - The need to review guidance material to ensure that it is up to date and reaffirms the roles and responsibilities of Finance staff, budget approvers and budget holders.	31/12/2020 - revised deadline is September 2021	Additional Covid 19 work has meant insufficient resources to progress this. Specific guidance is offered as required.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Finance Team Forecasts Adjustments - The need to monitor and escalate cases where budget holders repeatedly submit inaccurate forecasts.	31/05/2020 - revised to 04/08/2020.	This is included in the CLT report above as stated.	Complete	Internal Audit reviewed the entry in the CLT report and were able to confirm this action had been taken.	Confirmed by Internal Audit (GREEN)
Forecast Validation - The need to use the online tool to record reasons for budget variations.	31/12/2020	Queries are directed to budget approvers in the first instance.	Testing to be scheduled.		Confirmed by management (AMBER)
Challenge Process - Escalation of cases where reporting errors remain uncorrected.	04/08/2020	This is included in the CLT report above as stated.	Complete	No issues in relation to uncorrected errors had been raised in the CLT report reviewed, however, the mechanism is now in place should the issue arise.	Confirmed by Internal Audit (GREEN)
Training - A review of guidance material on the intranet together with budget monitoring and forecasting training to be provided to budget holders.	30/09/2020 - revised deadline September 2021	Additional Covid 19 work has meant insufficient resources to progress this. . Specific guidance is offered as required.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Consistency of Finance Business Model - Including sharing best practice in the context of the wider strategy.	30/06/2020 - revised to 30/12/2020.	Fortnightly meetings of all Senior Finance Business Partners are held and best practice is shared where appropriate. The Financial Resilience Group has been wound down and all issues are now either completed or incorporated in to business and usual.	Complete	The minutes of the FR group do indicate that they have reviewed revised ways of working arising out of the emergency and identify good practice that should be retained. This is supplemented by a standard task list for Finance teams.	Confirmed by Internal Audit (GREEN)
Financial Resilience (Council-wide)					
Independent Oversight and Delivery of Savings - A clear follow-up of the action plan for Children's department should be undertaken with a report taken to Committee on progress.	30/09/2020	Progress on the improving of effectiveness and efficiency of the Children's Services Plan is being reported to Children and Young People's Committee quarterly.	Complete	A review of Committee papers confirmed that progress against the Children's Services Plan is being reported upon quarterly as stated, from November 2020.	Confirmed by Internal Audit (GREEN)

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Identification of Savings - Savings gap - In addition to providing savings, senior managers should also seek to provide a balanced departmental budget. Where volatile budgets are identified, possible savings elsewhere to counteract this should be sought.	31/10/2020	Throughout the year, reports to Finance and Major Contracts Management (F&MCM) Committee set out the implications of Covid-19 upon our finances. The Corporate Finance Resilience (CFR) Group was established in April 2020 and completed its work in October 2020. The Revised Budget for 2020/21 was incorporated into the monthly Budget Monitoring Reports to F&MCM Committee for Period 6 (November 2020). The final work of the CFR Group has culminated in the Budget report to F&MCM Committee on the 8th February 2021.	Complete	Internal Audit were able to confirm that the mentioned reports went to Committee.	Confirmed by Internal Audit (GREEN)
Earmarked Reserves - The use of earmarked reserves should be reported upon on a regular basis, alongside other budgets to give a more accurate overall picture of financial performance.	31/10/2020 - revised to February 2021	Future reports to F&MCM Committee will include an update on the position of the Council's Reserves.	Complete	Earmarked reserves are now being reported upon as part of the F&MCM Committee and evidence of this was seen for February 2021.	Confirmed by Internal Audit (GREEN)
Trading and Commercial Activity - Quarterly or six-monthly reviews of NCC's revenue profits from its range of commercial and trading activities should be undertaken to assess the accuracy of the forecasts and the impact this is likely to have on the current and future years' budgets and reserves. Reports on performance should be taken to the Finance and Major Contracts Management Committee.	30/11/2020 - revised to March 2021	The impact of Covid-19 on our trading activities is recorded and included in the monthly returns to Government and in the budget monitoring reports to F&MCM Committee. Specific updates on the trading activities performance is to commence in March 2021.	Complete	Testing confirms that the budget monitoring report to F&MCM Committee for March 2021 includes reference to the trading income deficit and the impact this has on the overall budget.	Confirmed by Internal Audit (GREEN)
Complaints Service					
Follow Up Actions - the Complaints and Information team should follow-up activity to provide assurance that changes have been implemented by the appropriate department.	31/03/2020 revised to 31/02/2022 (see update from Group Manager Procurement)	From Group Manager CSC - Procurement exercise has been carried out (Aug-20 to Dec-20) slowed by Covid-19 and a replacement system is now procured for IG and C&T teams. From Group Manager Procurement - the current system has been extended for a year whilst they pilot a new one which is in the process of being implemented.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Commissioning (Council-wide)					
Alignment with Corporate and Service Strategies and objectives - a schedule of commissioning activity is aligned to Dept strategies and progress is periodically reported. Consideration for developing Market Position Statements.	30/10/2020	February 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.			Implementation remains in progress (RED)
Commissioning Project Management - That draft commissioning plans are circulated between departmental commissioning Boards, Panels and teams and also a cross departmental 'Expert Commissioner' group to identify areas of joint interest and potential synergy/collaboration.	30/10/2020	February 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.			Implementation remains in progress (RED)

Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome / testing	Action Status
Commissioning training and quality control - A framework of commissioning courses ranging from basic to advanced, sourced either internally or externally, should be established and rolled out across the organisation.	30/10/2020	February 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.			Implementation remains in progress (RED)
Databases and data analysis - That Commissioning groups and teams review the data analytical skills required of staff and consider options for addressing skills gaps.	30/10/2020	February 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.			Implementation remains in progress (RED)
Governance arrangements - That an 'Expert Commissioning Group' is formed and hosted by Corporate Procurement to promote best practice, provide peer review and develop a commissioning training structure for the organisation.	30/10/2020	February 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.			Implementation remains in progress (RED)
Business Continuity Planning					
Training - The Emergency Planning Team should submit a report to the Risk, Safety & Emergency Management Board on training options and other matters arising from the returned questionnaires.	31/12/2020 revised to 31/03/2021	From Group Manager Emergency Management - progress has been prevented by Covid-19 response and recovery work, request IA to follow up again in March 2021	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Business Continuity Plans on SharePoint - Managers of Critical Services in the Adults Social Care & Health and Children & Families Departments need to produce Business Continuity Plans for the 10 Critical Services currently without one. Once completed they need to be uploaded onto SharePoint.	31/12/2020 revised to 31/03/2021	From Group Manager Emergency Management - progress has been prevented by Covid-19 response and recovery work, request IA to follow up again in March 2021.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Annual Review of Business Continuity Plans - Managers of Critical Services need to ensure that Business Continuity Plans are reviewed, updated and exercised, given that some are over 4 years old and the confirmed exercise rate.	31/12/2020 revised to 31/03/2021	From Group Manager Emergency Management - progress has been prevented by Covid-19 response and recovery work, request IA to follow up again in March 2021	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Covid-19 - Organisational Planning - CIIA guidance					
Business Continuity/Risk Management - To update and maintain the Corporate Risk Register, this is being carried out currently by the Assurance Group, which assumed ongoing responsibility in 2020/21.	30/09/2020	The updated Corporate Risk Register was reported to G&E Committee in Sep-20, with a further update taken in Feb-21. Work on the revised approach to corporate risk management remains in progress. A trial approach to risk appetite, using a Key Risk Indicator approach is currently in flight.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)

Action Description	Implementation date (original & revisions)	Management Update	Internal Audit follow-up status	Internal Audit follow-up outcome / testing	Action Status
Critical Services - To improve colleagues' understanding of the distinction between Urgent and Emergency Decisions by drawing the definitions and procedures outlined in the Constitution to the attention of Corporate Directors.	01/10/2020	The initial audit actions have not yet been completed, largely due to pressure of other work. However, the Group Manager is currently aiming to produce a draft for review by the Monitoring Officer with the target of having it agreed and dispatched before the end of Feb-21.	Further update to be obtained; testing to be scheduled.		Implementation remains in progress (RED)
Finance - To conduct sensitivity analysis and scenario planning COVID-19 budget data.	31/12/2020 (Ongoing)	The Group Manager, Financial Services reported that the Financial Resilience Group completed the review of all aspects of scenario planning and sensitivity analysis and has reported to the CLT.	Examined the 2021-22 budget and council tax proposals report.	In the report, additional costs and lost income directly associated with the crisis in 2020/21 were forecast to be £86m. It goes on to say that is not possible to forecast with any certainty the full impact of the pandemic in 2021/22. The COVID-19 and other risks will continue to be monitored through the usual budget monitoring processes with a particular focus on the known risk areas of Adult Social Care, Looked After Children, Home to School Transport, Schools Catering, Vulnerable Families and PPE. Central Government have announced that the Authority will receive a further COVID19 grant totalling £16.1m in 2021/22.	Confirmed by Internal audit (GREEN)