



# AUDIT AND GOVERNANCE COMMITTEE



Report subject	<b>Internal Audit - 3rd Quarter, 2023/24, Audit Plan Update</b>
Meeting date	11 January 2024
Status	Public Report
Executive summary	<p>This report details progress made on delivery of the 2023/24 Audit Plan for the 3<sup>rd</sup> quarter - October to December (inclusive) 2023. The report highlights that:</p> <ul style="list-style-type: none"> <li>• 17 audit assignments have been finalised, including 3 'Partial', 12 'Reasonable' and 2 'Consultancy' audit opinions;</li> <li>• 25 audit assignments are in progress, including 2 at draft report stage;</li> <li>• Total additional council tax yield of £78,654 has resulted, to date, from the Single Person Discount pilot project;</li> <li>• Training of the three apprentices is going well and recruitment is underway for a replacement Audit Manager;</li> <li>• 2 'High' priority audit recommendations have not been fully implemented by the original target date. Explanations from respective Directors appear reasonable and revised target dates have been agreed.</li> </ul>
Recommendations	<p><b>It is RECOMMENDED that Audit &amp; Governance Committee:</b></p> <p><b>a) Note progress made and issues arising on the delivery of the 2023/24 Internal Audit Plan.</b></p> <p><b>b) Note the explanations provided (Appendix 1) and determine, in the case of High Priority recommendations not implemented by the initially agreed target date, if further explanation and assurance from the Service / Corporate Director is required.</b></p>
Reason for recommendations	<p>To communicate progress on the delivery of the 2023/24 Internal Audit Plan.</p> <p>To ensure Audit &amp; Governance Committee are fully informed of the significant issues arising from the work of Internal Audit during the quarter.</p>
Portfolio Holder(s):	Cllr Mike Cox, Finance
Corporate Director	Ian O'Donnell, Corporate Director Resources
Report Authors	<p>Nigel Stannard</p> <p>Head of Audit &amp; Management Assurance</p>

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Wards	Not applicable
Classification	For Decision and Information

## Background

1. This report details Internal Audit's progress against the 2023/24 Audit Plan for the period October 2023 to December 2023 inclusive and reports the audit opinion of the assignments completed during this period.
2. The report also provides an update on significant issues arising and implementation of internal audit recommendations by management.

## Delivery of the 2023/24 Internal Audit Plan – Quarter 3 review (Oct - Dec 23)

3. 17 audit assignments have been fully completed in this quarter of 2023/24 as outlined below.

## Audits Completed

	Service Area	Audit & Scope	Assurance Opinion	Recommendations		
				High	Med	Low
1	Finance	Anti-Bribery Requirements (Counter Fraud) - review of controls and processes to ensure that the Council is complying with the Bribery Act 2010 which includes the corporate offence of failure to prevent bribery	Reasonable	0	0	0
2	Adult Social Care	Managing Other People's Money – review of arrangements in the following risk areas: <ul style="list-style-type: none"> <li>➤ Appointeeship/Deputyship – to ensure accurately allocated to clients who meet the criteria</li> <li>➤ Bank Account and Card – including compliance with process and access to bank accounts &amp; cards</li> <li>➤ Systems access</li> <li>➤ Client Account Management &amp; Monitoring – including income &amp; expenditure and client on legacy arrangements</li> </ul>	Partial	3	5	0
3	Finance	Business Resilience (Core KAF) – review of <ul style="list-style-type: none"> <li>➤ Effectiveness of oversight and monitoring arrangements for corporate business continuity processes</li> <li>➤ Processes for managing the completion of service Business Impact Assessments - including for review and agreement.</li> <li>➤ Status of service level business continuity plans and arrangements to manage their completion.</li> <li>➤ Arrangements to test the corporate Business Continuity Plan and Emergency Plan and how testing outcomes are responded to.</li> </ul>	Reasonable	0	2	1
4	Commissioning	Brokerage Procurement & Contract Monitoring – review process for	Partial	3	4	1

	Service Area	Audit & Scope	Assurance Opinion	Recommendations		
				High	Med	Low
		<ul style="list-style-type: none"> <li>➤ procurement of providers for both homecare and residential homes</li> <li>➤ off framework/spot purchase to establish how appropriate checks are completed to ensure clients are not placed at risk, agreements are put in place and providers monitored.</li> <li>➤ monitoring providers for both homecare and residential homes.</li> </ul>				
5	Finance	<b>Council Tax (KFS) –</b> <ul style="list-style-type: none"> <li>➤ follow up previous recommendations</li> <li>➤ identify key controls and confirm they are operating effectively</li> </ul>	Reasonable	0	1	1
6	IT & Programmes	<b>Disaster Recovery</b> <ul style="list-style-type: none"> <li>➤ overarching disaster recovery plan, which has been tested and includes the following; <ul style="list-style-type: none"> <li>- Key Systems</li> <li>- Key Applications</li> <li>- Priorities</li> <li>- Roles and responsibilities</li> <li>- Lists of key actions</li> </ul> </li> <li>➤ Datacentre controls including backup power supplies and physical security</li> <li>➤ data is sufficiently backed up, including restore points and recovery actions</li> </ul>	Partial	1	1	0
7	Finance	<b>Non-Domestic Rates (KFS) –</b> <ul style="list-style-type: none"> <li>➤ follow up previous recommendations</li> <li>➤ identify key controls and confirm they are operating effectively</li> </ul>	Reasonable	0	1	0
8	Schools	<b>Mudeford Infants School</b> <ul style="list-style-type: none"> <li>➤ the establishment has a sound financial management system</li> <li>➤ Internal controls are effective over Governance, Budgeting, Purchasing, Income &amp; Banking, Payroll, Asset Management &amp; Insurance arrangements</li> <li>➤ The Local Authority's Financial Regulations, and other instructions, are being adhered to.</li> </ul>	Reasonable	0	4	3
9	Schools	<b>Mudeford Junior School</b> <ul style="list-style-type: none"> <li>➤ the establishment has a sound financial management system</li> <li>➤ Internal controls are effective over Governance, Budgeting, Purchasing, Income &amp; Banking, Payroll, Asset Management &amp; Insurance arrangements</li> <li>➤ The Local Authority's Financial Regulations, and other instructions, are being adhered to.</li> </ul>	Reasonable	0	0	6
10	People & Culture	<b>Scheme of Delegation Compliance</b> <ul style="list-style-type: none"> <li>➤ the Scheme of Delegation for HR is being followed in relation to Retirement, Redundancies, Recruitment and Pay.</li> </ul>	Reasonable	0	2	0
11	People & Culture	<b>Mandatory Training</b> <ul style="list-style-type: none"> <li>➤ The Annual Governance Statement Mandatory</li> </ul>	Reasonable	0	1	1

	Service Area	Audit & Scope	Assurance Opinion	Recommendations		
				High	Med	Low
		<p>Training Action Plan is actively monitored to ensure implementation.</p> <ul style="list-style-type: none"> <li>➤ HR's role and responsibilities in delivering the Corporate mandatory training programme has been clearly defined.</li> <li>➤ Staff complete their Mandatory training as per BCP Mandatory Training requirements</li> </ul>				
12	Corporate	<p><b>Delivery of Regeneration – Governance Review</b></p> <ul style="list-style-type: none"> <li>➤ Self-assessment to support the Council in evaluating the adequacy of its control framework relating to following wholly/partly-owned entities:</li> <li>➤ BCP FuturePlaces</li> <li>➤ Bournemouth Development CompanyLLP</li> <li>➤ Bournemouth Building &amp; Maintenance Limited</li> <li>➤ Seascape Group Limited</li> <li>➤ Based on the principles outlined in the “Local Authority Company Review Guidenace”</li> </ul>	<p><b>Consultancy</b> <i>(incorporated into the Council Owned Companies Governance Review and Lessons Learnt-reported to this Committee)</i></p>	-	-	-
13	Finance	<p><b>Regulation of Investigatory Powers Act and Investigatory Powers Act Requirements (Counter Fraud) –</b></p> <ul style="list-style-type: none"> <li>➤ Review of controls and processes to ensure that the Council is complying with both the Regulation of Investigatory Powers Act and Investigatory Powers Act</li> </ul>	Reasonable	0	0	0
14	Adult Social Care and Commissioning	<p><b>Health &amp; Safety and Fire Safety (KAF) - Review of arrangements for</b></p> <ul style="list-style-type: none"> <li>➤ Lone Working practices and Social Worker Safety across the directorate.</li> <li>➤ compliance with corporate Health &amp; Safety Governance Framework and the Corporate Health &amp; Safety Policy including agile working practices.</li> <li>➤ Review of arrangements for compliance with corporate Fire Safety Policy.</li> </ul>	Reasonable	0	3	0
15	Resources	<p><b>Financial Assessments</b></p> <ul style="list-style-type: none"> <li>➤ Review of Social Services Financial Assessments to ensure accuracy, timeliness, evidence obtained and processed in line with legislation/policies</li> <li>➤ Review of Deferred Payments arrangements to ensure accurate setup and protection of the Council's financial interest, status of payments against accounts, monitoring and compliance with legislation/policies</li> </ul>	Reasonable	0	2	1
16	Schools	<p><b>Christchurch Infant School</b></p> <ul style="list-style-type: none"> <li>➤ the establishment has a sound financial management system</li> <li>➤ Internal controls are effective over Governance, Budgeting, Purchasing, Income &amp; Banking, Payroll, Asset Management &amp; Insurance arrangements</li> <li>➤ The Local Authority's Financial Regulations, and other instructions, are being adhered to</li> </ul>	Reasonable	0	6	9

	Service Area	Audit & Scope	Assurance Opinion	Recommendations		
				High	Med	Low
17	Finance	<ul style="list-style-type: none"> <li>➤ Council Tax Data Analysis – to perform analytics on the following datasets:</li> <li>➤ Council Tax Data</li> <li>➤ Aged Debt</li> <li>➤ Unoccupied &amp; Exempt / Not Exempt</li> <li>➤ Accounts in Credit</li> <li>➤ 2023-24 Balances</li> <li>➤ Second Homes</li> </ul> <p>for example, to produce visual data for understanding, to identify discrepancies and areas for further investigation</p>	Consultancy	-	-	-
<b>Total Recommendations</b>				<b>7</b>	<b>32</b>	<b>23</b>

Key:

- **Substantial Assurance** - There is a sound control framework which is designed to achieve the service objectives, with key controls being consistently applied.
- **Reasonable Assurance** - Whilst there is basically a sound control framework, there are some weaknesses which may put service objectives at risk.
- **Partial Assurance** - There are weaknesses in the control framework which are putting service objectives at risk.
- **Minimal Assurance** - The control framework is generally poor and as such service objectives are at significant risk.
- **KFS** – Key Financial System
- **KAF** – Key Assurance Function

4. The table below shows comparison of the number of final reports issued and total recommendations made in quarters 1 to 3 this year with previous years. Whilst this indicates relatively consistent levels of reports issued, direct comparisons for number of recommendations issued can not be drawn, as this will depend on many factors, such as type and scope of audit, framing of the recommendation etc.

**Table showing comparison of Audits Completed and Recommendations Made (Year to Date - Quarters 1, 2 & 3 cumulative) with Previous Years**

Year to Date (Q1, Q2, Q3)	Number of Final Reports Issued	Recommendations		
		High	Medium	Low
2023/24	26	11	65	40
2022/23	23	6	55	32
2021/22	26	12	72	41

5. There were 3 'Partial' assurance audit reports issued during the quarter as follows:

**Adult Social Care – Managing Other People's Money**

Eight recommendations (3 high and 5 medium) were made in this Audit Report which resulted in a 'Partial Assurance' audit opinion. The following issues were found:

- Some signatories on the bank accounts have left Council employment (High)
- A number of legacy bank accounts for clients remain open (High)

- Client's PFS Charge Cards (pre-loaded cards) can be used by multiple carers (High)
- Authorisation limits are not set up in Bankline (Medium)
- Supporting documentation for expenditure on client's accounts is not always retained (Medium)
- Not all referral forms had been signed appropriately and one was not on file (Medium)
- The Caspar system was not kept up to date for some deceased accounts (Medium)
- There are limited controls around the usage of the Team's PFS cards (Medium)

### **Commissioning – Brokerage Procurement & Contract Monitoring**

Eight recommendations (3 high, 4 medium and 1 low) were made in this Audit Report which resulted in a 'Partial Assurance' audit opinion. The following issues were found:

- Increased use of Off-Framework Providers which has increased costs, more providers used than the waiver obtained against Financial Regulations, Contract documentation not supplied (High) – Breach of Financial Regulations
- No clear process for off-framework providers to ensure that due diligence is carried out prior to client placements (High)
- Contracts have not been issued to all relevant suppliers (High) – Breach of Financial Regulations
- Revised contract terms and conditions have not been put in place for a contract (Medium)
- Two contracts had been extended, however, no evidence that this has been authorised appropriately (Medium)
- Although a Procurement Decision Record is in place this was completed after the contract was awarded to the three providers (Medium)
- Procedures are not clear on who is responsible for ensuring checks for out of area placements are complete (Medium)
- Officers are not updating the risk matrix with latest monitoring visit information (Low)

### **IT & Programmes – Disaster Recovery**

Two recommendations (1 high and 1 medium) were made in this Audit Report which resulted in a 'Partial Assurance' audit opinion. The following issues were found:

- Lack of a single overarching Disaster Recovery Planning document (High)
- Resilience of the Council's Datacentre (Medium)

6. There were no 'Minimal' assurance audit reports issued during the quarter.

7. The status of other audits in progress (Oct-Dec 2023) is outlined below:

### Audits In Progress

	Service Area	Audit	Progress
1	Environment	Bereavement Services Income	Draft Report
2	Safeguarding & Early Help	Section 17	Draft Report
3	Children's Services	Agency Staffing	Fieldwork
4	Adult Social Care	Hospital Discharge Service	Fieldwork
5	People & Culture	Payroll (KFS)	Fieldwork
6	Finance	Treasury Management (KFS)	Fieldwork
7	Finance	Treasury Management (Counter Fraud)	Fieldwork
8	Housing & Community	Housing Tenancy (Counter Fraud)	Fieldwork
9	IT & Programmes	Network Security (PSN/Cyber)	Fieldwork
10	Customer, Arts & Property	Business Planning & Performance Management – Customer Services (KAF)	Fieldwork
11	Finance	Financial Management (Core KAF)	Fieldwork
12	Finance	Main Accounting (KFS)	Fieldwork
13	Finance	Asset Management (Estates)(Core KAF)	Fieldwork
14	Commissioning	Procurement (Core KAF)	Fieldwork
15	Commissioning	Contract Award (Counter Fraud)	Fieldwork
16	Children's Services	Risk Management (KAF)	Fieldwork
17	Commercial Operations	Seafront Recruitment	Scoping
18	Customer, Arts & Property	Fire Safety (Core KAF)	Scoping
19	Education & Skills	Schools Admissions (Counter Fraud)	Scoping
20	Education & Skills	SEND Workforce Development	Scoping
21	Finance	Creditors (KFS)	Scoping
22	Law & Governance	Information Governance (Core KAF)	Scoping
23	Planning & Destination	Developer Contributions - Management of Spend	Scoping
24	Schools (Education & Skills)	St Katherines Church of England School	Scoping
25	Finance	Health & Safety (Core KAF)	Scoping

8. The provisional audits to be undertaken in quarter 4 are shown below. Please note that these may change due to emerging high risks and other factors.

**2023/24 Audits Planned for Quarter 4 (Jan-March 24) - Provisional**

	<b>Service Area</b>	<b>Audit</b>
1	Education & Skills	Pupil Premium Grant
2	People & Culture	Employee Additional Payments Review
3	Marketing, Comms & Policy	Environment Sustainability (Core KAF)
4	Development & Investment	Development & Investment – KAF Overview
5	Customer, Arts & Property	Facilities Management
6	Marketing, Comms & Policy	Business Planning & Performance Management (Core KAF)
7	Adult Social Care	Section 117 Hub
8	Adult Social Care	Corporate Safeguarding (Modern Slavery)(Core KAF)
9	Housing & Communities	Housing Assets Health & Safety Compliance (Follow Up)
10	Housing & Communities	Housing Rents
11	School	Linwood School
12	Finance	Debtors
13	Marketing, Comms & Policy	Partnerships (Core KAF)
14	IT & Programmes	Project Management (Core KAF)
15	Finance	Risk Management (Core KAF)
16	Adult Social Care	Contact Centre
17	Commissioning	Homecare & Residential Care Payments (Counter Fraud)

9. The 2023/24 audit plan is kept under review to ensure that any changes to risks, including emerging high risks, are considered along with available resource, and the following changes have been made so far during 2023/24:

**2023/24 Audit Plan Changes**

	<b>Service Area</b>	<b>Audit</b>	<b>Added / Removed</b>	<b>Comment/rationale</b>
1	Education & Skills	Delivery of SEND	Removed	Due to Ofsted inspection coverage in this area, agreed with Children's SLT that audit of Workforce Development would be more useful. SEND Workforce Development is therefore being undertaken in its place.
2	Education & Skills	SEND Workforce Development	Added	
3	Infrastructure	Local Transport Plan	Removed	Following discussions with managers, this was no longer considered a high-risk audit and removed due to resource pressures.
4	Infrastructure	Road Safety	Removed	Following discussions with



				managers, this was no longer considered a high-risk audit and removed due to resource pressures.
5	Finance	IR 35 Compliance	Removed	The roll out of a new process is due from December, possible January to March, therefore the audit has been postponed until 2024/25.
6	Infrastructure	Delivery of Regeneration	Removed	This original audit was intended to review BCP FuturePlaces including business planning and performance management. As this has now been brought inhouse, this audit was superseded and replaced by Development & Investment KAF below.
7	Development & Investment	Development & Investment – KAF Overview	Added	

### Significant Issues Arising and Other Work

10. Work has continued on the Single Person Discount (SPD) pilot project to increase Council Tax yield by systematically reviewing all National Fraud Initiative (NFI) data matches that may indicate fraud or error in relation to residents claiming SPD. Discounts are removed where fraud or error is found, and the national penalty charge (£70) is levied for failure to notify the Council of a change in circumstances. Work on the project commenced in June, with the vast majority of the work undertaken this quarter since the system was fully embedded after the Apprentices were trained.

11. The tables below shows progress on the project as at 15/12/2023:

#### Table showing number of cases reviewed and status:

Number of NFI data matches (approx.)		6,000
Total matches reviewed		294 (approx. 5% of total matches)
Closed with no further action necessary (e.g. SPD has already been removed)		136
Letters sent		158
Responses completed		124
SPDs removed		77
Of which:	SPDs replaced with similar discount (e.g. student discount)	12
	SPDs completely removed	65

**Table showing value of additional council tax yield as a result of the SPD work**

	<b>Total value (excluding those where the SPD was replaced with a similar discount)</b>	<b>Total value (including those where the SPD was replaced with a similar discount)</b>
<b>Underpayments</b> – <i>this is the value (£) billed in respect of incorrect SPD claimed to date</i>	£36,826	£36,826
<b>Annual value of SPD removed</b> – <i>this is the value (£) of an additional one year's worth of the SPD from the date identified. This is because Council Tax bill increases till the end of the year (as the SPD was removed) and that it is likely without our intervention the wrongly applied SPD would carry on for at least a year. This is in comparison to the Cabinet Office who claim based an assumption of two years.</i>	£32,900	£38,468
<b>Total additional council tax yield</b>	£69,726	£75,294
<b>Financial penalties</b>	£3,360	£3,360
<b>Total yield + financial penalties</b>	£73,086	£78,654

12. On average, each SPD removed results in approximately an additional £565 in billed underpayments and £1,070 of total additional council tax yield.
13. The highest individual case has resulted in an additional yield of £3,052.75 where the SPD going back to 2019 was removed.
14. This is an encouraging start to the pilot project and it is considered that significant additional yield can be continued to be made. However, as approximately only 5% of cases have been reviewed so far, it is too early to extrapolate figures to predict total additional council tax yield for the project. The current priority is targeting the older matches.
15. As reported to the last Audit & Governance Committee, one of the Audit Managers has left BCP Council, and recruitment to replace them is currently underway. This will result in a decrease in the number of direct audit plan days able to be delivered as accounts for some of the time removed from the plan above. The three Apprentices started at the end of September. As anticipated, this has resulted in a high level of training in the quarter for induction and internal training for the Apprentices. Whilst this will reduce in the next quarter, the Apprentices have now commenced their apprenticeship training which is approximately 20% of their time.

### **Implementation of Internal Audit Recommendations**

16. It is a requirement of the Audit Charter that all High Priority recommendations that have not been implemented by the initially agreed target date will be reported to the Audit & Governance Committee (where the revised target date has not previously reported). This is to ensure the Committee is fully apprised of the speed of implementation to resolve, by priority, the most significant weaknesses in systems and controls identified.
17. There were 2 recommendations across 2 audits which met the criteria, they are shown in detail in Appendix 1.
18. It should be noted that the first recommendation has previously been reported to this Committee and the agreed revised date has again passed. Significant progress has

been made with the implementation of this recommendation, with three of the four sections implemented and completion of the remaining action due in the next quarter.

19. For the remaining recommendation, Internal Audit have received assurance that work is on-going to address the risk highlighted by the recommendation and reasonable explanations, explaining delays, have been received.
20. Audit & Governance Committee are asked to review Appendix 1, along with the explanations and the revised timescales. Relevant Directors can be asked for further explanations as required, explanations can be in written or verbal form, as the Committee deems appropriate for each individual circumstance.
21. All remaining High Priority recommendations followed up during the period (in line with the agreed action plan) were found to have been satisfactorily implemented by management.
22. The Audit Charter also requires any management proposed revisions to the implementation dates of Medium Priority recommendations to be agreed by the Chief Internal Auditor, who will report to Audit & Governance Committee any such requests considered unreasonable. There are no such instances this quarter.

### **Options Appraisal**

23. An options appraisal is not applicable for this report.

### **Summary of financial implications**

24. The BCP Internal Audit Team budgeted cost for 2023/24 is £742,600 (subject to any final pay awards) which is inclusive of all direct costs including supplies & services but does not include the apportionment of central support costs (which are budgeted in aggregate and apportioned to services as a separate exercise). The budget cost above is inclusive of the Head of Audit & Management Assurance who manages other teams.
25. As previously reported, in-year vacancies and other factors will result in an underspend against the budget for this financial year. This is likely to result in an aggregate underspend of about £75,000. This figure has been included in the outturn projections in the latest corporate budget monitoring report.

### **Summary of legal implications**

26. This report gives a source of assurance on the adequacy and effectiveness of the risk, control, and governance systems in place.

### **Summary of human resources implications**

27. The BCP Internal Audit Team currently consists of 14.3 FTE. This includes 3.0 FTE apprentices to cover 2.0 FTE formal establishment vacancies as per the July 2023 audit report. There is currently one vacancy, following the departure of an Audit Manager during the quarter.

### **Summary of sustainability impact**

28. There are no direct sustainability impact implications from this report.

### **Summary of public health implications**

29. There are no direct public health implications from this report.

### **Summary of equality implications**

30. There are no direct equality implications from this report.

**Summary of risk assessment**

31. The risk implications are set out in the content of this report.

**Background papers**

None

**Appendices**

Appendix 1 - High Priority recommendations – original target date for implementation not met

## Appendix 1 - Table showing High Priority recommendations where the original target date for implementation was not met

Recommendation	Original Target Date	Explanation from Director	Revised Target Date	Internal Audit Comments
<b>Customer, Arts &amp; Property - Facilities Management (Asset Management KAF) 2020/21</b>				
<p>(a) A building manager (and deputy) is formally appointed for each corporate building as 'strategic owner' to act as the single point of contact and liaison with the corporate FM Team and oversee the operation of building-related H&amp;S compliance activities and associated budgeting and record keeping;</p> <p>(b) Assurance statements are developed for completion by building managers to clarify buildings-related H&amp;S compliance requirements, ensure that they are met and identify any gaps which need to be addressed; and</p> <p>(c) Proportionate and robust compliance record-keeping arrangements are put in place including onward reporting to the corporate FM Team to allow asset register records to be updated and facilitate collation, analysis and reporting at corporate level;</p> <p>(d) A process is put in place whereby services can escalate any significant and/or urgent issues relating to the buildings under their management to the FM Team for resolution and onward reporting to Corporate Property Group as appropriate.</p>	30/10/21	<p>a) <u>Implemented</u> – a nominated building representative has been identified for all buildings and recorded in the Property management IT system (Tech Forge).</p> <p>b) <u>Implemented</u> - Health and Safety compliance responsibilities for all buildings are managed by the Facilities Management service, with arrangements in place for planned inspection for the six high priority compliance areas (fire, electricity, gas, water, asbestos, lifts).</p> <p>c) <u>In progress</u> - The Property management IT system (Tech Forge) maintains compliance data on all buildings, including inspections, certificates and other documentation. Analysis and reporting of data is due to be reported to the next Corporate Property Group (CPG) and then annually. This data has already been reported in respect of HRA to the Housing Advisory Board. The complexities of bringing together the different systems, regimes and data collection have taken time, but this harmonised data is now being reported.</p> <p>d) <u>Implemented</u> - A Facilities Management App is now available on the intranet so that staff can report a range of issues, including building maintenance (for BCP Civic, Christchurch Library &amp; Hub, and Poole Library &amp; Hub). For other buildings a telephone contact is available to report building issues which are then recorded on Tech Forge and responded to as required by FM services. Reporting to CPG would happen by exception where required.</p> <p>The above measures provide a consistent and effective approach to the management of risk and compliance, but these arrangements will be strengthened further as building maintenance and other property related budgets are brought together in 2024. Property, the Head of Estates and the Asset Investment Manager.</p>	31/3/2024	<p>Following the reporting to CPG next quarter, the recommendation will be completed. An audit of Facilities Management is due in Q4 which will test the arrangements put in place.</p> <p>It is noted that arrangements will be further strengthened once a central budget is in place for the 2024/25 financial year.</p>

Recommendation	Original Target Date	Explanation from Director	Revised Target Date	Internal Audit Comments
<b>Adult Social Care – Brokerage Procurement 2022/23</b>				
Ensure Booking forms and/or letter of agreements are in place for all parties involved in a timely manner. Ensure signed copies are retained.	30/9/23	<p>Booking forms (Homecare): Staff have been reminded that this should be actioned &amp; this has been confirmed with Internal Audit sample testing.</p> <p>Letters of Agreement (LOAs): (Residential): This is currently work in progress to align working practices to ensure signed LOAs are always in place and retained on the system.</p> <p>A policy will be written relating to Homecare and Residential due in Q4 23/24. This policy will capture a number of areas highlighted by audit's review of brokerage (including LOAs) with an aim to be in place operationally 1st April 2024.</p> <p>A service user guide will be run alongside this regarding training of staff.</p>	1/04/24	Actions are underway to implement the recommendations.