

AUDIT AND GOVERNANCE COMMITTEE



Report subject	Internal Audit - 1st Quarter, 2024/25, Audit Plan Update
Meeting date	25 July 2024
Status	Public Report
Executive summary	<p>This report details progress made on delivery of the 2024/25 Audit Plan for the 1st quarter – April to June (inclusive) 2024. This includes completion of audits from the 2023/24 Audit Plan. The report highlights that:</p> <ul style="list-style-type: none"> • 19 audit assignments have been finalised, including, 1 'Substantial', 9 'Reasonable' 4 'Partial' and 5 'Follow Up'/'Consultancy' audit opinions; • 26 audit assignments are in progress, including 3 at draft report stage; • Total additional council tax yield of £404,935 has resulted, to date, from the Single Person Discount pilot project; • 4 'High' priority audit recommendations have not been fully implemented by the original target date, and 4 'Medium' priority recommendations have not been fully implemented. Explanations from respective services have been provided and revised target dates have been agreed.
Recommendations	<p>It is RECOMMENDED that:</p> <p>a) Note progress made and issues arising on the delivery of the 2023/24 and 2024/25 Internal Audit Plans.</p> <p>b) Note the explanations provided (Appendix 1) and determine, in the case of the High and Medium priority recommendations highlighted, if further explanation and assurance from the Service / Corporate Director is required.</p>
Reason for recommendations	<p>To communicate progress on the delivery of the 2023/24 and 2024/25 Internal Audit Plans.</p> <p>To ensure Audit & 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	Graham Farrant, Chief Executive
Report Authors	Nigel Stannard Head of Audit & Management Assurance ☎01202 128784 ✉ nigel.stannard@bcpcouncil.gov.uk
Wards	Not applicable
Classification	For Information

Background

1. This report details Internal Audit's progress against the 2023/24 and 2024/25 Audit Plans for the period April to June 2024 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 (as at June 2024).

Delivery of 2023/24 & 2024/25 Internal Audit Plans – Quarter 1 (April - June 2024)

3. 19 audit assignments have been **finalised in this quarter** as outlined below:

	Service Area	Year, Audit & Scope	Audit Opinion	Recommendations		
				High	Med	Low
1	Commissioning	23/24 - Hospital Discharge Service: Review the following in relation to Council's responsibility: <ul style="list-style-type: none"> ➤ Legislation ➤ Contracts (including funding) ➤ Governance including: ➤ Roles and Responsibilities ➤ Structure ➤ Monitoring and Reporting ➤ Patients – sample testing 	Reasonable	0	2	1
2	Finance	23/24 – Asset Management Estates: <ul style="list-style-type: none"> ➤ Assets Management and financial records - including acquisitions, changes and disposals ➤ Financial Statements - rolling review of property values and all valuations are reflected accurately ➤ Previous recommendations 	Reasonable	0	3	0

	Service Area	Year, Audit & Scope	Audit Opinion	Recommendations		
				High	Med	Low
3	Commissioning	23/24 – Procurement KAF & Counter Fraud (joint report) <ul style="list-style-type: none"> ➤ Ensure the Council will meet the requirements of the New Procurement Legislation in the correct timeframe ➤ Contract Award including: ➤ Contracts are awarded in compliance with corporate policies, procedures and systems, including arrangements to prevent fraud ➤ Identification of spend not on the Contracts Register 	Reasonable	0	3	0
4	Finance	23/24 – Creditors KFS <ul style="list-style-type: none"> ➤ Raising Orders including invoices processed without purchase orders ➤ Invoice Checks to include ➤ Duplicate payments ➤ Disputed/delayed/unpaid invoices ➤ VAT ➤ Management Information ➤ Authorisation Process complies with financial regulations ➤ Orders under £250 – review of auto-approved orders 	Reasonable	0	2	1
5	Finance	23/24 – Debtors KFS	Follow Up	-	-	-
6	Marketing, Comms & Policy	23/24 – Business Planning & Performance KAF & Partnerships KAF (joint report) <ul style="list-style-type: none"> - Review arrangements for: <ul style="list-style-type: none"> ➤ production of the new corporate strategy ➤ corporate expectations for business plans ➤ corporate performance monitoring ➤ compliance with partnership guidance ➤ overview & reporting for partnerships 	Reasonable	0	3	0
7	Marketing, Comms & Policy	23/24 - Sustainable Environment KAF	Consultancy	-	-	-
8	Customer, Arts & Property	23/24 – Fire Safety KAF <ul style="list-style-type: none"> ➤ Follow up of outstanding recommendations 	Follow Up	0	5	0

	Service Area	Year, Audit & Scope	Audit Opinion	Recommendations		
				High	Med	Low
9	Finance	23/24 – Health & Safety KAF ➤ Follow up of outstanding recommendations	Substantial	-	-	-
10	IT & Programmes	23/24 – Project & Programme Management	Consultancy	-	-	-
11	Children's Services	23/24 – Agency Staffing ➤ Governance – policies/procedures including decision making, management information, roles & responsibilities ➤ Financial Management – review of spend ➤ Recruitment – compliance with corporate arrangements	Partial	6	2	0
12	Finance	23/24 – Main Accounting (KFS) & Financial Management (KAF) ➤ Main Accounting: Reconciliation of Key Financial Systems, Journals, Coding structure, Annual Accounts, Bank reconciliations, Feeder systems, Suspense Accounts, Capital Accounting, VAT ➤ Financial Management: Budget Setting & Monitoring, Financial Reporting, MTFP	Partial	2	5	4
13	Commercial Operations	23/24 - Seafront Seasonal Recruitment ➤ Recruitment and Selection Process, including resource planning, recruitment procedures, shortlisting, interview & selection ➤ Pre-Employment Checks ➤ Probation and Induction ➤ Monitoring and Reporting	Partial	4	6	1
14	Children's Services	23/24 - Linwood Special School ➤ the establishment has a sound financial management system ➤ Internal controls are effective over Governance, Budgeting, Purchasing, Income & Banking, Payroll, Asset Management & Insurance arrangements ➤ The Local Authority's Financial Regulations, and other instructions, are being adhered to	Partial	2	5	5

	Service Area	Year, Audit & Scope	Audit Opinion	Recommendations		
				High	Med	Low
15	Corporate	23/24/25 – Employee Expenses & Claims ➤ Analytical review of expense claims ➤ Review of sample of expense claims to ensure compliance with policy	Reasonable	0	2	0
16	Corporate	23/24/25 - Corporate Safeguarding (Modern Slavery) ➤ Recruitment, including pre-employment checks and training ➤ Procurement, including arrangements to ensure suppliers and supply chains are free from modern slavery ➤ Incident management arrangements ➤ Corporate Reporting arrangements	Reasonable	0	2	0
17	Adult Social Care	2023/24/25 - Section 117 Hub ➤ To ensure appropriate governance framework is in place including roles & responsibilities, partnership agreement, performance reporting, policy framework & compliance with Financial Regulations	Reasonable	0	2	0
18	Children's Services	2023/24 – School Admissions (Counter Fraud)	Consultancy	-	-	-
19	Law & Governance	2023/24/25 Information Governance (Core KAF) – review of: ➤ IG Board including roles, responsibilities & governance ➤ Data breach reporting process ➤ IG team role in project management	Reasonable	0	4	0
Total Recommendations				14	46	12

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

Partial Assurance Audit Opinions

4. There were 4 'Partial' assurance audit reports issued during the quarter as follows:

Children's Services – Agency Staff – six high and two medium priority recommendations were made to address the following issues:

High Priority	
Children's Services – Local Procedures and Guidance	The operational procedures implemented by Children's Services to manage agency workers are not included in guidance for staff. In addition, these procedures are not consistently applied.
Children's Services - Evidencing authorisation of "off contract" agency workers and retention of contract information	Evidence of the authorisation for "off contract" agency workers to be recruited and the corresponding contract agreement and information for them has not been consistently kept.
Children's Services – Compliance with Financial Regulations	The ongoing use of "off contract" agency workers constitutes a breach of Part G Section 6 (use of corporate contracts) of the BCP Financial Regulations.
Corporate Issue – Recruitment and Selection Policy	Corporate Recruitment and Selection Policy includes no details or guidance for the use of "off contract" agency staff. In addition, the requirements for Senior Management to agree aspects of agency worker usage do not reflect current practice.
Corporate Issue – Pay rates for agency workers	There are significant variances in the pay of agency workers fulfilling similar roles.
Corporate Issue – Compliance with Financial Regulations	The ongoing use of "off contract" agency workers constitutes a breach of Part G Section 6 (use of corporate contracts) of the BCP Financial Regulations.
Medium Priority	
Children's Services – Producing a comprehensive staff list	There is currently no comprehensive list of all agency workers in Children's Services.
Corporate Issue – Use of the Comensura System	There is no requirement for budget holders to agree new recruiting officers being set up on the Comensura system. In addition, there is no separation of duties between recruiting and authorising officers embedded within the system.

Finance – Main Accounting (KFS) & Financial Management (KAF) – two high, five medium and four low priority recommendations were made to address the following issues:

High Priority	
Control Accounts	A number of control accounts have not been balanced and/or have not been reviewed on a regular basis.
Training	Insufficient formal Dynamics F&O user training has been given to all officers who use the system.
Medium Priority	

Coding Structure	A significant value of transactions and balances were migrated from Fusion to Dynamics but have not yet been reallocated to appropriate main accounts and cost centres.
Annual Accounts	Accountancy documents, records and general correspondence are not being stored in a single consistent location.
Bank Reconciliations	There is no sign-off of bank reconciliations by senior management.
Capital Accounting	There have been numerous issues with the implementation of the Project Module and there are discrepancies between it and the General Ledger.
Journals	Supporting information for journals is not always being retained on Dynamics, and journal descriptions are inconsistent and sometimes unclear.
Low Priority	
Coding Structure	Requests for new cost centre codes are not reviewed to ensure they have been authorised by an appropriate officer. Codes are being set up by the systems team without any evidence of an authorisation trail being retained.
Bank Reconciliations	Bank reconciliation procedure documentation has not been reviewed to ensure it is fit for purpose.
Feeder Systems	There is no current systems map showing how the General Ledger system and the various feeder systems interface.

Commercial Operations - Seafront Seasonal Recruitment 2023/24 – four high, six medium and one low priority recommendations were made to address the following issues:

High Priority	
Workforce Planning and Budgets	There is no Seafront workforce plan in place to facilitate achievement of objectives, underpin budget-setting and ongoing management and to maximise the time available to undertake seasonal recruitment.
Policy and Procedures	There is inconsistency in casual staff recruitment and selection arrangements across the Seafront. Local policies and procedures have not been formally agreed and documented and roles and responsibilities are unclear, in some cases having been inappropriately delegated to junior members of staff.
Application Processing and Record Keeping	Completed application forms are printed from the corporate online system for processing in contravention of the Council's sustainability guidance, with personal data at risk of being shared inappropriately due to use of spreadsheets and insufficiently secure storage and disposal arrangements.
End of Season Contract Termination	Casual employment contracts are not subject to routine review at the end of the main summer season and terminated where appropriate leading to accrual of continuous employment rights and associated increase in costs.
Medium Priority	
Policy and Procedures	Not all recruiting managers have undertaken corporate Recruitment & Selection and Unconscious Bias training in accordance with corporate policy.
Job Design and Pay Scales	There are a range of different job titles for seafront casual staff, some of which appear at face value to be comparable but which attract different rates of pay. Recruitment and retention difficulties have led to use of agency staff in some cases rather than applying local market supplements in accordance with corporate policy.
Employment References	Pre-employment reference arrangements have not been formally agreed and documented. In the majority of new starter records sampled, there was no evidence of satisfactory employment references had been obtained prior to commencement of employment.
Induction and	Induction processes are inconsistent across Seafront Teams and differ from the

Mandatory Training	corporate process. Mandatory training requirements for casual staff are in need of clarification and completion rates are not actively monitored and managed.
Performance Management	There is no formal probation nor performance management process in place for seasonal staff.
Low Priority	
Induction and Mandatory Training	Mandatory training KPIs for the Commercial Operations Service Directorate are distorted by low completion rates amongst casual staff.

Linwood School 2023/24 - two high, five medium and five low priority recommendations were made to address the following issues:

High Priority	
Budgets	At the time of the audit, Linwood was expected to have an in-year deficit in excess of £600k for 2023/24. The deficit is a result of an unfunded budget assumption by the school that additional support would be provided by BCP Council. A deficit recovery strategy was not yet in place.
Purchasing	The school has not obtained three written quotes in support of contracts in excess of £10k in a year in all cases. In addition, it was confirmed that the school has long running contracts in place which have exceeded the value against which quotes were originally sought.
Medium Priority	
Governance	The School's Financial Procedures, Scheme of Delegation and Evaluation Forms do not reflect the BCP Scheme for Financing Schools expenditure threshold requirements for supporting evidence and authorisation.
Governance	The school's Financial Procedures do not currently state explicit values to which individual budget holders and members of staff are able to authorise items of expenditure
Purchasing	Although efforts have been made to limit the frequency and value of such activity, staff can commit the school to expenditure without prior approval from the applicable budget holder.
Purchasing	The spend limit for a store card requires reviewing.
Reconciliations	A number of reconciliations are not sufficiently evidenced and/or authorised.
Low Priority	
Governance	The school's Financial Procedures and Scheme of Delegation do not accurately reflect the more limited ICT equipment and Mini-Bus only approach to inventory content and review practices currently in use.
Governance	Although declarations could be provided for a sample of governors, this was not supported by emails/signatures to confirm their veracity.
Asset Management	An annual review of the inventory is not taking place.
Petty Cash	The need to obtain supporting signatures to confirm receipt and separation of duties are not consistently applied in all satellite schools.
Petty Cash	Evidence that all petty cash floats have been reimbursed and reviewed are not retained.

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

6. The status of **audits in progress** (April - June 2024) are outlined below:

	Service Area	Audit	Progress
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1	Planning & Transportation	2023/24/25 Developer Contributions (Expenditure Review)	Draft
2	Housing & Communities	2023/24/25 – Facilities Management - Housing Stock (KAF)	Draft
3	School	Somerford School	Draft
4	Customer & Property	2023/24/25 – Facilities Management (Core KAF)	Fieldwork
5	Children's Social Care	Direct Payments	Fieldwork
6	Commissioning	Procurement Cards	Fieldwork
7	Education & Skills	Personal Education Plans – Virtual School	Fieldwork
8	Finance	Council Tax (KFS)	Fieldwork
9	Finance	Non Domestic Rates (KFS)	Fieldwork
10	Finance (Corporate)	Cash Income	Fieldwork
11	Finance (Corporate)	Contract Award	Fieldwork
12	IT & Programmes	Business Planning & Performance Management (KAF)	Fieldwork
13	People & Culture	Recruitment	Fieldwork
14	Children's Services	Workforce Development	Fieldwork
15	Schools	Christchurch Learning Centre	Fieldwork
16	Schools	St Walburga's	Fieldwork
17	Schools	Corpus Christi	Fieldwork
18	Wellbeing	Risk Management (KAF)	Scoping
19	Adult Social Care	Homecare & Residential Payments	Scoping
20	Commercial Operations	Seafront – Arrangements for Compliance with Planning Regulations	Scoping
21	Environment	Information Governance – Body Cams & ANPR (KAF)	Scoping
22	Finance	Business Continuity (KAF)	Scoping
23	Finance	Housing Benefit & Council Tax Reduction Scheme	Scoping
24	Housing & Communities	Temporary Accommodation & Bed & Breakfast Financial Management	Scoping
25	People & Culture	Human Resources (Core KAF)	Scoping
26	Planning & Transport	CIL – Management of Spend	Scoping

7. 2023/24 audit activity does not neatly end on 31 March 2024. Therefore, where fieldwork 'straddles' the financial year, the audit is labelled as 2023/24/25 audit.
8. The 2024/25 Audit Plan was kept under review to ensure that any changes to risks, including emerging high risks, are considered along with available resource. The following changes have been during quarter 1:

2024/25 Audit Plan Changes – Quarter 1

	Service Area	Audit	Added / Removed	Comment/rationale
1	Adult Social Care	Contact Centre	Removed	Contact centre project not going ahead in the way initially envisaged but they will be transforming the service, therefore audit not required.
2	Housing & Communities	Food Safety Regulation Compliance	Removed	Delay to changes to food standard agency regulations
3	Commercial Operations	Seafront – arrangements for compliance with planning regulations	Added	Concerns raised at Audit & Governance Committee

9. Quarter 2 planned audits are shown below. As the audit plan is risk-based, it may be that the plan is amended, for example, following emergence of higher risk areas.

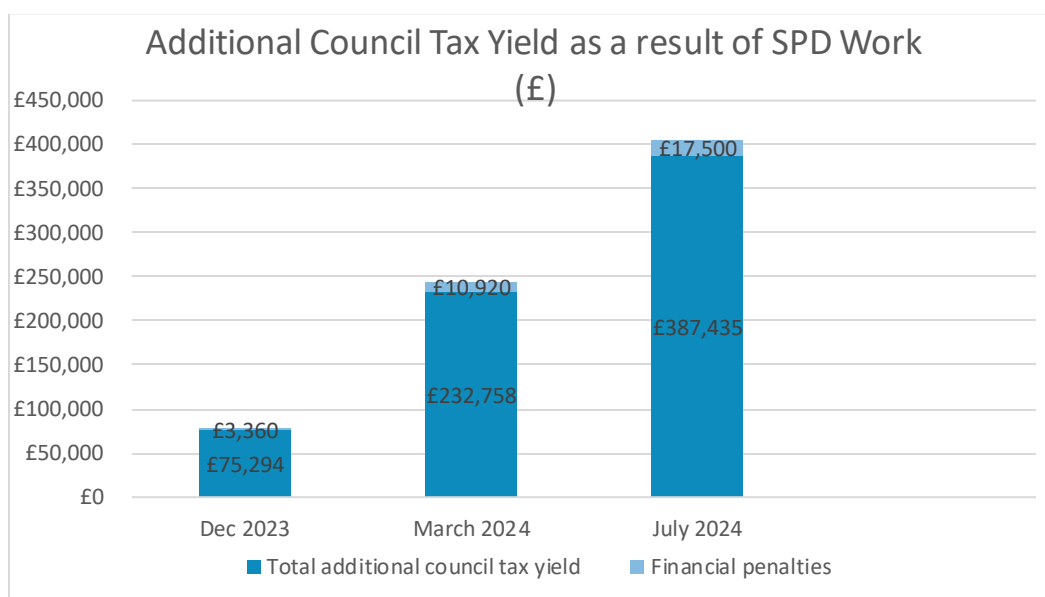
2024/25 Audits Planned for Quarter 2 (July-Sept 24) - Provisional

	Service Area	Audit
1	Children's Services	Risk Management (Follow Up)
2	Wellbeing	Supplier Assurance
3	Commercial Operations	FCERM – Commercial Charing & Cost Control / Recovery Approach
4	IT & Programmes	Application Rationalisation
5	IT & Programmes	ICT (Core KAF)
6	People & Culture	Payroll
7	Planning & Transportation	Planning Applications (Counter Fraud)
8	Planning & Transportation	Infrastructure Asset Review
9	People & Culture	IR35 Compliance
10	Housing & Communities	Housing Quality (including new social housing regulations compliance)
11	Finance	Business Continuity (Core KAF)
12	Law & Governance	Local Land Charges
13	Finance	Social Services Financial Assessments
14	Investment & Development	Investment & Development – KAF Overview
15	Infrastructure	Operations Partnerships & Strategy – KAF Overview
16	Marketing, Comms & Policy	Business Planning & Performance Management (Service KAF)

Significant Issues Arising and Other Work

Single Person Discount

10. Further work has been carried out 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.
11. Good progress is continuing to be made, with an additional 119 SPDs removed during Q1, bringing the total to 340 since the project began. The total additional council tax yield stands at £404,935 (including financial penalties), up from £243,678 at the end of 2023/24. The progress is shown in the table below.



12. On average, each SPD removed results in approximately an additional £627 in billed underpayments and £1,074 of total additional council tax yield.
13. As previously reported, the highest individual case has resulted in an additional yield of £3,884.84 where an SPD going back to 2015 was removed.
14. The pilot project is continuing to produce significant additional yield and plans are in place for the work to transition to the newly created Income Maximisation and Compliance team in Revenues service in December 2024.

Other work

15. The Multiply Grant audit in Skills and Learning was completed to ensure that the Council is complying with the grant conditions; namely that the Council has a strong control framework in place around grant expenditure and the eligibility of the learners to qualify for the grant. The audit was given 'Reasonable' assurance; several recommendations were made to further strengthen the evidence base for the claim.

16. Testing has been undertaken on the Supporting Families grant to allow the sign off the quarter 1 claim.
17. The annual internal audits on behalf of the two Charter Trustees have been completed. The outcomes of the audits are reported to the meetings of the respective Charter Trustees and are available to the public.
18. One Early Education Fund audit was issued as final during the quarter. No significant concerns were identified.

Implementation of Internal Audit Recommendations

19. It is a requirement of the Audit Charter that all High Priority recommendations that have not been implemented by the initially agreed target date (or the agreed revised 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 appraised of the speed of implementation to resolve, by priority, the most significant weaknesses in systems and controls identified.
20. There were 4 high recommendations across 2 audits which met the criteria; they are shown in detail in Appendix 1.
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.
23. As such, at the end of June, there were 4 medium priority recommendations across 3 audits outstanding two years beyond the original target. These have also been included in Appendix 1, along with explanations from the services.
24. 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.

Audit Assignment Scope

25. In response to a query at a previous Audit & Governance Committee, an 'infographic' (Appendix 2) has been produced to show the information 'feeders' which contribute towards determining what the objective and the scope of an internal audit assignment will be. As illustrated, there is a wide range of information which is considered in determining the scope for an audit, which includes service information, previous frauds, ICT considerations. Note that not all feeders may be relevant for all audits. The 'priority' information sources are shown as risk registers, corporate strategy, management concerns, and previous audit work undertaken.

Options Appraisal

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

Summary of financial implications

27. The BCP Internal Audit Team budgeted cost for 2024/25 is £752,000; this figure is inclusive of all direct costs, including supplies & services, but it does not include the apportionment of central support costs (which are budgeted in aggregate and apportioned to services as a separate exercise). The budget figure also includes the Head of Audit & Management Assurance who manages other teams.
28. There are currently no forecast variances.

Summary of legal implications

29. 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

30. The Internal Audit Team currently consists of 14.35 FTE inclusive of the Head of Audit & Management Assurance. It is the opinion of the Chief Internal Auditor that these resources are sufficient to provide Audit & Governance Committee and the Council's Corporate Management Board with the assurances required.

Summary of sustainability impact

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

Summary of public health implications

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

Summary of equality implications

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

Summary of risk assessment

34. 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 & Medium Priority recommendations – outstanding for over 2 years

Appendix 2 - Infographic showing key feeders used to determine the scope of audit assignments

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
HIGH PRIORITY RECOMMENDATIONS				
2023-24 Children's Services – Section 17				
Management should ensure that a policy relating to Section 17 expenditure is produced and agreed with senior management, with supporting procedures fully documented and disseminated.	31/12/2023	Scheme of delegation has approved. A process and systems improvement project on non-placement brokerage and expenditure, which encompasses S17 spend has commenced, from which new policies and procedures may be developed as required.	31/10/2024	Progress to fully implement the recommendation is underway.
2023/24 Children's Services - Agency Staffing				
That Children's Services work with Strategic Procurement for advice regarding obtaining a blanket waiver / Procurement Decision Record where multiple agency staff are used.	30/06/2024	Strategic Procurement are currently advising Children's Services on this recommendation.	30/09/2024	Children's Services are working with Strategic Procurement to find an appropriate way forward.
That a procedure document is produced for all agency hiring staff in Children's Services, detailing clearly how the recruitment of agency personnel, both via Comensura and "off contract" via other agencies, is managed and specifying authorisation and documentary evidence requirements, record storage, inclusion in staff lists and the recruitment checks that should be undertaken in all cases.	30/06/2024	A flowchart has been drafted for Children's Services. This will be reviewed by Business Manager and HR before circulation at the end of July.	31/07/2024	Progress is well underway with the target date extended by one month only to allow review by the relevant officers.
That a review of all current "off contract" agency workers in Children's Services is undertaken to confirm that in each case both reasonable contract information and evidence of authorisation by a senior manager (in accordance with the Service Scheme of Delegation) are available. In addition, all contract and authorisation records for "off contract" agency workers are held centrally, in Procurement Decision Records (PDR's) managed by the Strategic Procurement Team.	30/06/2024	Business Manager is reviewing documentation and will be collating into a central folder on Teams. Once completed these will be forwarded to Strategic Procurement by the middle of July.	31/07/2024	

Recommendation	Original Target Date	Explanation from Director	Revised Target Date	Internal Audit Comments
MEDIUM PRIORITY RECOMMENDATIONS – ORIGINAL TARGET DATE OVER 2 YEARS				
2020-21: KAF Asset Management - Facilities Management (Corporate Buildings Health & Safety Statutory Compliance)				
A corporate approach is developed to carrying out, recording and reporting basic building safety checks (e.g. monthly emergency lighting tests) including clear articulation and communication of roles, responsibilities and requirements and regular sample checking of inspection logs by the FM Team to confirm satisfactory completion.	31/12/2021	Whilst there has been some progress, arrangements for FM management across all buildings remains somewhat fragmented, a key contingent part of which is to consolidate building maintenance funding to facilitate a fully joined-up process. Consolidation of funding is still an outstanding action of the Virtual Landlord Group led by the Chief Finance Officer and work is underway with Finance to bring this to a satisfactory conclusion.	04/01/2025	Progress is underway but full implementation is contingent on the wider work to consolidate funding. This is being managed the Virtual Landlord Group.
2021-22 ASC&C - Information Governance				
The Information Asset Register is fully and consistently populated for each information asset.	30/03/2022	This is being resolved as part of an IG Officer's End Point Assessment for their Level 4 Apprenticeship in Information Governance Practice. As of 21 June 2024: 1. Expired Assets have been identified from the original Register for both Services and Commissioning. 2. The assets have been identified across 15 stakeholders – all of whom have been contacted to verify the status of the Asset i.e., confirm, decline, or add new versions. 3. Feedback starting to come in. 4. The Complaints Team have identified additional spreadsheets to be added to the Register. Project due to be completed on 14th August 2024.	14/08/2024	Following an initial delay, the service has provided evidence that work is now well underway to achieve the August deadline.
2021-22 Procurement - Contracts				
Financial Regulations or supplementary Procurement Guidance (for £5k-£25k) is updated with the following: <ul style="list-style-type: none">quotation selection processquotation opening processquotation acceptance process (where only one quote received)contractor negotiation process	29/04/2022	Changes were made to the 2024/25 Financial Regulations Part G – Paragraph 22 to give more clarity in respect of the requirements in respect of quotations. Supplementary guidance still needs to be developed for the quotation process between £5k and £30k	01/12/2024	The service should work to complete these recommendations by the revised date.

Recommendation	Original Target Date	Explanation from Director	Revised Target Date	Internal Audit Comments
Supplementary Procurement Guidance is produced to cover selling or disposing of non-property assets.	29/06/2022	A formal process using a Procurement Decision Record (PDR) to cover disposals of assets is being produced. The PDR will detail the steps required to be followed.	01/12/2024	The service should work to complete these recommendations by the revised date.

Appendix 2 –Infographic showing key feeders used to determine the scope of audit assignments

