

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	22 February 2018
REPORT TITLE	Internal Audit Reports – Follow-up of Agreed Recommendations
REPORT NUMBER	IA/18/002
LEAD OFFICER	David Hughes
AUTHOR	David Hughes

1. PURPOSE OF REPORT

- 1.1 This report advises the Committee of progress made by Services with implementing recommendations that have been agreed in Internal Audit reports.

2. RECOMMENDATIONS

The Committee is requested to:

- 2.1 Agree to the five payroll related recommendations that are currently dependant on further development of the YourHR system being closed off and the relevant functionality being tested by Internal Audit when the new Human Capital Management System is implemented; and otherwise
- 2.2 Review, discuss and comment on the issues raised within this report and the attached appendices.

3. BACKGROUND / MAIN ISSUES

- 3.1 Appendices A and B show progress made by Services with completing agreed Internal Audit recommendations, based on assurances received from officers tasked with their implementation and independent checks where appropriate. Where all recommendations contained in individual reports issued before 1 April 2017 have been completed, these are no longer shown in the appendices.
- 3.2 Where recommendations have not been completed by their original due date, reasons are provided along with the grading applied to the recommendation in the original Internal Audit report. An explanation of the gradings used is shown at appendix G.
- 3.3 There are five recommendations (two in report AC1615, and one each in AC1703, AC1705 and AC1716) that are dependent on further development

of the YourHR system. These are still detailed in Appendices B and C. However, such development has ceased due to the planned replacement of YourHR, and various other systems, with a new Human Capital Management System during 2018/19. Resolution of the recommendations will be achieved when the new system is implemented. In view of this, Internal Audit will test functionality in the new system in 2019/20 and, following this Committee meeting, if the Committee agrees, the recommendations will be closed off.

4. FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from the recommendations of this report.

6. MANAGEMENT OF RISK

6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

7. IMPACT SECTION

7.1 **Economy** – The proposals in this report have no direct impact on the local economy.

7.2 **People** – There will be no differential impact, as a result of the proposals in this report, on people with protected characteristics. An equality impact assessment is not required because the reason for this report is for Committee to review the position with Services implementing agreed Internal Audit recommendations. The proposals in this report will have no impact on improving the staff experience.

7.3 **Place** – The proposals in this report have no direct impact on the environment or how people friendly the place is.

7.4 **Technology** – The proposals in this report do not further advance technology for the improvement of public services and / or the City as a whole.

8. APPENDICES

8.1 Appendix A – Position with Agreed Recommendations – Summary.

8.2 Appendix B – Position with Agreed Recommendations – Cross Service

- 8.3 Appendix C – Position with Agreed Recommendations – Communities, Housing and Infrastructure
- 8.4 Appendix D – Position with Agreed Recommendations – Corporate Governance.
- 8.5 Appendix E – Position with Agreed Recommendations – Education and Children’s Services.
- 8.6 Appendix F – Position with Agreed Recommendations – Health and Social Care Partnership.
- 8.7 Appendix G – Grading of Recommendations.

9. REPORT AUTHOR DETAILS

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APPENDIX A - SUMMARY

POSITION WITH AGREED RECOMMENDATIONS AS AT 9 FEBRUARY 2018

The following table provides a summary of progress being made by Services with completing agreed recommendations.

On 23 November 2017, the Committee was advised that, as at 10 November 2017, there were 61 recommendations which were due to have been completed by 30 September 2017 which were not fully complete. This has reduced to 49.

The total not fully complete, which had an original due date of before 31 December 2017, is 66. Full details relating to progress, on a report by report basis, are shown in appendices B to F.

Recommendations							Grading of Overdue Recommendations		
SERVICE	Agreed in reports shown in Appendices B to F	Due for completion by 30.09.17	Confirmed complete by Service	New in October to December 2017	Confirmed complete by Service	Not fully complete by original due date	Major	Significant	Important
Cross Service	116	104	86	11	5	24	1	19	4
Communities, Housing and Infrastructure	119	83	70	10	6	17	1	12	4
Corporate Governance	85	59	50	4	4	9	0	4	5
Education and Children's Services	62	39	36	13	6	10	0	10	0
Health and Social Care Partnership	47	34	28	3	3	6	0	5	1
Total	429	319	270	41	24	66	2	50	14

APPENDIX B

CROSS SERVICE

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1604	Corporate Policies and Procedures	March 2016	2	2	1	1	1 Important
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The position with the overdue recommendation is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Legal and Democratic Services	The Council should ensure a timetable is put in place for implementation of a policy framework for all Council policies (2.1.5)	Important March 2017	<p>As reported to Committee since June 2017, the Governance Review Board is monitoring progress of this project through the wider Governance Review Programme and had agreed to extend the collation / housekeeping aspect to the end of August 2017.</p> <p>Since September 2017, the Committee has been advised that the draft Framework has been developed and was ready to be submitted to the Governance Review Board in September 2017 for consideration. This did not happen as the Board was prioritising the Scheme of Governance documentation as per a Council decision.</p> <p>The latest update from the Service is that the Corporate Policy Framework will be referred to the Governance Delivery Board on the 15 February, 2018, with a recommendation that the Governance Function (which will include the remit for Corporate Policies) take ownership of it and ensure that it is in keeping with the design of the new function.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1615	Timesheets	January 2016	25	25	23	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of IT and Transformation	On-line timesheet to be implemented which will have built in rules that will help ensure that payments are made in accordance with the rules and conditions of service (2.4.6 (1c))	Significant July 2016	As reported previously, these recommendations have not been fully implemented as any further development of the YourHR system has ceased due to the planned replacement of this, and various other systems, with a new Human Capital Management System during 2018/19. Whilst YourHR partially addressed the issues, full resolution will be achieved when the new system is implemented. In view of this, Internal Audit will test functionality in the new system in 2019/20 and, in the meantime, these recommendations will be closed off.
Head of IT and Transformation	Spot checks will be put in place on an ongoing basis to ensure the correct application of guidance in relation to payment for non-standard hours (2.4.6 (2)).	Significant July 2016	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1621	ALEOs	February 2016	10	10	6	4	4 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial & Procurement Services	Services should ensure that there is an up to date Service Level Agreement with each ALEO (2.2.6 (a))	Significant June 2017	As reported to Committee since September 2017, Commercial and Procurement Services have stated that it is anticipated it will take around 12 months to get new agreements in place. Implementation of these recommendation will, therefore, be delayed until August 2018.
Head of Commercial & Procurement Services	Services should ensure all ALEO SLAs confirm performance reporting requirements, and state that ongoing funding is subject to evidenced satisfactory performance (2.2.6 (b))	Significant June 2017	
Head of Commercial & Procurement Services	Services should ensure financial clauses in all SLAs accurately reflect the partners' intentions (2.4.9 (i))	Significant June 2017	
Head of Commercial & Procurement Services	Services should ensure all material ALEO SLAs contain a requirement for Internal Audit arrangements, and facilitate reporting of assurance gained through these arrangements to the Council (2.4.11)	Significant June 2017	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1623	Compliance with Procurement Legislation	June 2016	28	28	23	5	5 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial & Procurement Services	C&PS in conjunction with Finance should review Financial Regulations to clarify whether and what exceptions to the requirement to raise a Purchase Order are allowed (2.1.12)	Significant June 2016	<p>As reported previously, Commercial and Procurement Services had advised that a draft list of exceptions had been prepared and required to be discussed with Finance colleagues. Reference to the list of exceptions was to be included in the next update to the Financial Regulations which was being prepared. A revised completion date of 31 March 2017 was anticipated to fit with this review. C&PS subsequently advised that this remained in progress as part of the review of Financial Regulations. Governance colleagues had advised that these were scheduled to be reported to the Finance Policy and Resources Committee in September 2017.</p> <p>The update at the September 2017 meeting of the Committee was that the review of Financial Regulations will be delayed in light of the work on the Target Operating Model to ensure that updates comply with the TOM. Revised Financial Regulations and other governance documentation will be presented to Council in March 2018.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

Recommendation	Position
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(AC1623 – Compliance with Procurement Legislation – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	The Service should ensure that spend on supplies which are likely to be used by more than one school is forecast so that appropriate Committee approval and tendering can be completed for aggregate spend (2.4.7)	Significant September 2016	As reported previously, the Service was in the process of identifying expenditure across the schools. It was anticipated that this would be completed by March 2017 and that expenditure across other Directorates would have to be considered. The Service then advised that, as there is currently no system to allow identification of collected spend on an item by item basis, it was more appropriate at that time to adopt a common sense approach to tackling the issue of compliance in overall school spend. The Service was therefore targeting the commodities that all schools would have a requirement for, eg transport for school trips. In the case of school trips, there is significant spend not currently covered by contract and the creation of a contract would significantly reduce the time taken by schools when seeking quotes for transport. The update at the September 2017 meeting of the Committee was that the Service anticipates that it will take until March 2018 to address this one issue.
Head of Commercial & Procurement Services	C&PS should review the status of implied contracts, determine appropriate actions with the Service, and seek Committee approval (2.5.4)	Significant March 2017	As reported previously, Commercial and Procurement Services advised that this would be complete in September 2017 as Service reviews are required to be completed first. The update at the September 2017 meeting of the Committee was that this will now take until the end of December 2017. The Service has now advised that the number of contracts in place has increased from 163 to 206 and it is anticipated that everything will be in place by the end of March 2018.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

Recommendation	Position
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(AC1623 – Compliance with Procurement Legislation – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial & Procurement Services	C&PS in conjunction with Finance should review whether revision and re-authorisation of Purchase Orders is necessary for minor changes to content and value (2.6.4)	Significant June 2016	As 2.1.12 above.
Head of Commercial & Procurement Services	C&PS will issue guidance clarifying the raising of purchase orders and any exceptions (2.6.6)	Significant June 2016	As 2.1.12 above.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1712	Agency Staff	February 2017	14	14	12	2	1 Major 1 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial & Procurement Services	Services should ensure Standing Orders, Financial Regulations and EU Tendering legislation are complied with (2.2.4)	Major June 2017	The Service response to the recommendations was “The responsibility of adhering to Standing Orders and Procurement Regulations is for the hiring manager responsible for the budget. The Corporate Procurement Steering Group, with involvement from each Directorate is working to establish a ‘gatekeeper’ role for the commission of agency staff going forward.”
Head of Commercial & Procurement Services	All agency worker procurement should be processed through PECOS by Service contacts designated in established procedures (2.3.4)	Significant June 2017	The Committee was advised in September 2017 that, as part of the Transformation Portfolio, an Establishment Control Board has been created to monitor the council’s establishment and a report will be taken to the Board to agree the ‘gatekeeper’ role by October 2017. Internal Audit is awaiting an update regarding progress.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1716	Timesheets and Allowances	February 2017	9	9	7	2	2 Significant
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Progress with implementing the four recommendations that are overdue is as detailed below.

Chief Officer	Recommendation	Grading / Due Date	Position
Interim Head of HR	Where it is agreed that breaks will be paid, a register should be maintained of agreements providing details of the staff groups affected (2.3.5 (2))	Significant July 2017	As reported to the September 2017 meeting of Committee, HR advised that, due to the nature of work being undertaken in the area identified, there will be no deduction of unpaid break and risk assessments will be carried out for working over 6 hours with no break. Work is underway to seek approval for an amendment to the collective agreement the Council has with the Trade Unions for this group of staff. It was anticipated that this will take until the end of December 2017 to resolve. The latest update from the Service is that there are some issues to resolve in relation to the content of the document and it is still the Service's aim to try and get agreement from all recognised Trade Unions. However, it is anticipated that this will take until the end of June 2018 to achieve.
Head of IT and Transformation	HR should determine the best approach to ensuring that additional holiday pay is only claimed when eligible hours have been worked (2.4.6 (1))	Significant February 2017	As reported previously, this recommendation has not been fully implemented as any further development of the YourHR system has ceased due to the planned replacement of this, and various other systems, with a new Human Capital Management System during 2018/19. Whilst YourHR partially addressed the issue, full resolution will be achieved when the new system is implemented. In view of this, Internal Audit will test functionality in the new system in 2019/20 and, in the meantime, this recommendation will be closed off.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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AC1722	ALEOs – Management by Services	August 2017	15	14	13	1	1 Significant
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Progress with implementing the recommendations that are overdue is as detailed below.

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	Education and Children's Services should review options for performance management within future ALEO agreements (2.4.3)	Significant September 2017	This forms part of Education and Children's Services review of ALEO management arrangements. Two of the Sports ALEOs are being reviewed and a report is to be presented to the Finance, Policy and Resources Committee in December 2017. Internal Audit is awaiting an update from the Service regarding this.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1804	Business Continuity Planning	August 2017	13	13	6	7	4 Significant 3 Important
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Progress with implementing the recommendations that are overdue is as detailed below.

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Communities and Housing	Business Continuity Plans should be completed where incomplete (2.2.4 a)	Significant December 2017	The Service has advised that plan owners were requested to update plans in the prescribed format and confirm to Emergency Planning Team when complete. The Emergency Planning Team is collating responses and those Heads of Service that have yet to respond have been chased. An extension to the end of February 2018 is needed to give time to comply.
Head of Communities and Housing	The format prescribed by the Business Continuity Policy should be used when preparing Plans (2.2.4 b)	Significant December 2017	
Head of Commercial and Procurement Services	CPS should update Procurement Guidance Notes to reflect the requirement to obtain a Key Supplier Assessment Questionnaire for Key Suppliers (2.4.2)	Significant October 2017	The Service has advised that this is being included in a review of procurement guidance notes which will be complete by the end of February 2018.
Head of Communities and Housing	Implementation dates and responsible officers should be allocated to recommendations listed in the Action Log (2.5.3)	Important December 2017	The Service has advised that responsible officers have been allocated but implementation dates have not yet been determined. This will be complete by the end of February 2018.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

(AC1804 – Business Continuity Planning – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Communities and Housing	Business Continuity Plan progress should be reported to Senior Management Teams on a quarterly basis and progress reports should be provided to the Resilience Working Group (2.6.5)	Significant December 2017	The Service has advised that Business Continuity is to be included as standing item on the Resilience Working Group. Plan holders will be required to report to Service Management Teams and the Resilience Working Group on a quarterly basis on progress reviewing and testing plans from the next meeting on 16 March 2018. Plan holders will also be required to confirm at the Resilience Working Group if plans have been reported to Service Management Teams.
Head of Communities and Housing	Service Risk Registers should be put in place for all service areas (2.7.2 a i)	Important December 2017	The Service has advised that a Risk Management Framework will be reported to AR&S Committee in February 2018 which will require business continuity plans to be considered as a control to reduce the impact of a risk, and that 'functional' risk registers (in the new structure) are to be reviewed at least quarterly by the new function management teams and directors. It is anticipated that the requirements of the Framework will be implemented by June 2018.
Head of Communities and Housing	The Corporate, Directorate and Service Risk Registers should be reviewed to identify emergent risks requiring to be mitigated by Business Continuity Plans (2.7.2 a ii)	Important December 2017	

APPENDIX C

COMMUNITIES, HOUSING AND INFRASTRUCTURE

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1602 AW	Craft Workers Terms and Conditions	October 2015	9	9	5	4	1 Major 3 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Land and Property Assets	The Service should renegotiate the Agreement based on current working practice (2.2.6)	Major June 2016	<p>As reported previously, the Service advised that all recommendations were being progressed through discussion and negotiation, and that it was anticipated they would all be resolved by December 2016. The Service then advised that they were discussing a renewed craft agreement with trade workers and unions. Meetings had taken place and others were due in January leading into February 2017. The Service was hopeful that an agreement could be signed as soon as possible in 2017. The June 2017 meeting of the Committee was advised that the craft agreement had to be agreed at a regional level by the unions. At that stage, until other union matters are resolved, progress had stalled but it was hoped that discussions would resume in the near future.</p> <p>The update provided to Committee in September 2017 was that this has been delayed further to June 2018.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1602AW – Craft Workers Terms and Conditions – Continued)

Head of Land and Property Assets	The Service should complete the roll out of the hand held system to ensure that periods of stand-by are covered (2.3.13)	Significant June 2016	As reported previously, this had been partially implemented and piloted and would be fully implemented with the new craft agreement. The June 2017 meeting of the Committee was advised that the craft agreement had to be agreed at a regional level by the unions. At that stage, until other union matters are resolved, progress had stalled but it was hoped that discussions would resume in the near future. The update provided to Committee in September 2017 was that this has been delayed further to June 2018.
Head of Land and Property Assets	The Service should consider whether such payments remain appropriate (2.3.14)	Significant June 2016	As reported previously, this is being reviewed as part of the new craft agreement, as per 2.2.6 above.
Head of Land and Property Assets	The Service should consider whether calls that have been cancelled within a short period of having been lodged should be verified to confirm the identity of the caller (2.3.16)	Significant June 2016	As reported previously, this was being reviewed as part of the new craft agreement, as per 2.2.6, above, and discussions will take place with housing management. The June 2017 meeting of the Committee was advised that this will be addressed when additional IT is introduced to the call out service. The update provided to Committee in September 2017 was that this has been delayed further to June 2018.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1608	Trade Waste	January 2016	14	14	10	4	2 Significant 2 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Public Infrastructure and Environment	The Service in conjunction with Finance should review the charging system for extraordinary uplifts (2.1.9)	Important June 2016	The Service has advised that this is dependent on implementation of a new management system. This is due to go live in February 2018 for household waste and April 2018 for Trade Waste.
Head of Public Infrastructure and Environment	The Service should implement reconciliations between records of work completed, work invoiced, and income received, to ensure that income has been received for the provision of all goods and services (2.1.10)	Significant September 2016	The Service has advised that this is dependent on implementation of a new management system. This is due to go live in February 2018 for household waste and April 2018 for Trade Waste.
Head of Public Infrastructure and Environment	The Service should introduce checks to ensure the accuracy and completeness of all invoices raised (2.1.12)	Significant September 2016	The Service has advised that this is dependent on implementation of a new management system. This is due to go live in February 2018 for household waste and April 2018 for Trade Waste.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1608 – Trade Waste – Continued)

Head of Public Infrastructure and Environment	The Service should review the cost of uplifts against charge rates, and determine whether or not it is appropriate for reduced charges to be offered to either attract or retain customers (2.1.13 (a))	Important June 2016	The Service has advised that this is dependent on implementation of a new management system. This is due to go live in February 2018 for household waste and April 2018 for Trade Waste.
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1618	Vehicle and Driver Records	April 2016	22	22	20	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Public Infrastructure and Environment	Fleet should work with Services to determine their ongoing fleet requirements, in line with these principles, in advance of any further significant procurement exercises (2.1.2ii)	Significant November 2016	As reported previously, the Service advised that surveys were sent out to all Services in late 2016 requesting information on vehicle and plant usage. The returns indicated that all Services required their vehicles for the maximum time with no spare capacity. The results of the telematics trial detailed below will help inform decisions.
Head of Public Infrastructure and Environment	Fleet should seek to identify 'excess' vehicles promptly in order to maximise resale value where vehicles are not required (2.1.2iii)	Significant November 2016	<p>As reported previously, in January 2017, the Communities, Housing and Infrastructure Committee approved a telematics trial that would take place on 10 vehicles over a 3-6 month period. Should this trial prove successful, Fleet would present the results and seek further approval to implement a telematics system for all fleet vehicles and plant. The results of the trial would demonstrate vehicle performance, driver behaviour and utilisation; the benefits will include increased utilisation and potential fleet reduction saving cost pressures on maintenance, fuel and department budgets. Initial results were anticipated by September 2017. The Committee was advised in November 2017 that information from the above trial was expected by the end of October 2017 whilst a further 2 or 3 systems were about to be trialled. The outcome would be known by the end of December 2017.</p> <p>The latest update from the Service is that three systems are now on trial and one more will start on 29 January 2018 (all free) and data from these is expected by the end of May 2018.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1703	Cleaning Payroll	June 2016	14	14	13	1	1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of IT and Transformation	HR will explore possibility of using YourHR to monitor staff contracted hours and rotas, create a database of employees available to work extra hours and when, record the team extra hours are worked in and provide data to cleaning management (2.5.3)	Important January 2017	As reported previously, this recommendation has not been fully implemented as any further development of the YourHR system has ceased due to the planned replacement of this, and various other systems, with a new Human Capital Management System during 2018/19. Resolution will be achieved when the new system is implemented. In view of this, Internal Audit will test functionality in the new system in 2019/20 and, in the meantime, this recommendation will be closed off.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1705	Roads Payroll	August 2016	22	21	19	2	1 Significant 1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of IT and Transformation	Payroll should ensure all payments, including those made in arrears, are at the rate applicable on the date the work was carried out (2.2.19 (1a))	Significant March 2017	As reported previously, this recommendation has not been fully implemented as any further development of the YourHR system has ceased due to the planned replacement of this, and various other systems, with a new Human Capital Management System during 2018/19. Whilst YourHR partially addressed the issue, full resolution will be achieved when the new system is implemented. In view of this, Internal Audit will test functionality in the new system in 2019/20 and, in the meantime, this recommendation will be closed off.
Head of Public Infrastructure and Environment	The Service should review options to ensure all relevant duties (including supervision, administration and vehicle checks) can be completed within contractual hours (2.2.13)	Important February 2017	As reported previously, the Service advised that this will now form part of a wide restructure of the Roads Service which was underway. Once the two senior posts are recruited to, the working patterns will be part of the formal review for the remainder of the Service. It was anticipated that this would take to the end of December 2017 to complete. The latest update from the Service is that recruitment to the two posts has not been successful. Internal Audit will follow-up progress after August 2018.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1714	Land and Buildings	February 2017	9	6	3	3	3 Significant
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Progress with the overdue recommendation is detailed below:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Legal and Democratic Services	Filing documentation should be updated to ensure there is a full audit trail for all title held (2.9.6)	Significant December 2017	The Service has advised that it has been exploring the viability, including resource implications, of updating the current Ordnance Survey Maps, and creating a digital mapping system to facilitate a more streamlined and efficient method of identifying property owned by the Council. The Service is formulating a Business Case for Digitisation of Mapping and Title Deeds that will include the use of a digital mapping system. The final draft of the Business Case is due to be completed in February 2018, following approval by the Head of Legal & Democratic Services.
Head of Legal and Democratic Services	Consideration should be given to digitising the Council's title deeds and linking these to the Council's asset register system (2.9.10)	Significant December 2017	
Head of Legal and Democratic Services	The Asset Register and title documents should be cross referred using the Asset Register reference number (2.9.7)	Significant August 2017	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1806	Corporate Landlord Responsibilities	September 2017	9	2	2	0	0
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AC1808	Vehicle Maintenance	October 2017	20	5	4	1	1 Significant
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Progress with the overdue recommendation is detailed below:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Public Infrastructure and Environment	The Service should ensure it has assurance over compliance with the working hours requirements of the Working Time Regulations. (issue opt out forms) (2.8.3 i)	Significant December 2017	The Service has advised that it will be having discussion with HR regarding Terms and Conditions and that this will be complete by the end of March 2018.

APPENDIX D

CORPORATE GOVERNANCE

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1610	Budget Monitoring	November 2016	9	9	8	1	1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Finance	Finance should develop and provide training for budget holders (2.1.4)	Important December 2017	The Service has advised that basic financial training has been delivered to two services, and financial systems training has been offered to all budget holders and administrators. This is being delivered in January and February 2018. Financial framework training has been piloted and the roll out of this is due to start in March 2018. Training for strategic budget holders on the external influences on local government finance has been developed. Training on partnership finance, options appraisal and budget planning are under development. The revised target date for delivering operational and strategic training to all budget holders as appropriate is October 2018.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1614	Risk Management	November 2015	10	10	9	1	1 Significant
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The position with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Legal and Democratic Services	A Risk Management annual report should be prepared and presented to the Audit, Risk and Scrutiny Committee (2.1.19)	Significant April 2016	<p>As reported previously, this had been delayed to the September 2016 meeting of the Committee to allow for inclusion of a benchmarking exercise. At that time, the benchmarking exercise had not commenced and it was intended to report to the November 2016 meeting of the Audit, Risk and Scrutiny Committee. The Committee was advised in November 2016 that the benchmarking data had been received in draft form only and, as a result of having not received final data, the exercise has been delayed further. The June 2017 meeting of the Committee was advised that the output of the benchmarking exercise has been aligned with the priorities in the risk and assurance review project which is under way. The project was previously reported to Audit, Risk & Scrutiny Committee before the output was received and it was agreed that updates would be provided to future meetings as the project progressed. This will still be the case. The project is now part of the wider Performance, Risk and Improvement Programme.</p> <p>The September 2017 meeting of the Committee was advised that an annual risk management report will be presented to the Audit, Risk and Scrutiny Committee in alignment with the Annual Governance Statement in June 2018.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1619	Social Work Tendering	April 2016	14	13	12	1	1 Significant
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Progress with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Strategy and Transformation (ACC H&SCP)	Social Work should ensure that a commissioning strategy is in place in all areas and that procurement plans are robust (2.2.3 (i))	Significant March 2017	<p>As reported previously, the Service has advised that a draft commissioning plan was expected to be available for public consultation by the end of July 2017.</p> <p>The September 2017 meeting of the Committee was advised that this will now be presented to an Integration Joint Board meeting in December 2017.</p> <p>The latest update from the Service is that a decision was made by the Head of Strategy & Transformation not to take the Strategic Commissioning Implementation Plan to the December meeting of the IJB as initially envisaged to allow for a co-ordinated presentation of this plan alongside the partnership's Transformation Plan and Modernising Primary Care Plan at the January 2018 meeting of the IJB.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1707	Data Protection	September 2016	14	14	11	3	1 Significant 2 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of IT and Transformation	Consideration should be given to using the Corporate Asset Register to track IT equipment throughout its life, recording current status, owner and location. Where the name of the end user or location is not known, notes explaining the situation should be recorded in the Register (2.8.4)	Significant March 2017	As reported o Committee since June 2017, assets are still being managed through IT Asset DB and Infrastructure. A project was underway to import and manage asset lifecycle and the implementation date had been extended to December 2017. The latest update from the Service is that an enhancement to the current Service Management Tool has been identified however the improved functionality will incur a cost. A draft business case has been prepared.
Head of Commercial and Procurement Services	Work should not be carried out with a third party without a valid, signed contract in place. Services should be advised to seek the advice of the Legal Team within CPS, when engaging with a new supplier to ensure appropriate Data Protection clauses are included in the contract (2.12.6 (a))	Important March 2017	As reported previously, Commercial and Procurement Services advised that guidance notes had been published and training was being prepared for delivery which will cover these points. This was to be done by the end of September 2017. The Committee was advised in November 2017 that Internal Audit was awaiting an update from the Service.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1707 – Data Protection – Continued)

Head of Commercial and Procurement Services	The Council should exercise their contractual rights to carry out contract compliance audits to provide assurance of Data Protection Act compliance (2.12.6 (b))	Important April 2017	As for 2.12.6 (a) above.
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AC1708	InfoSmart System	August 2016	7	7	6	1	1 Important
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The position with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
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Head of Commercial and Procurement Services	CPS should liaise with ICT to identify an individual to act as system owner, who should ensure that performance management reports are provided as required by the contract (2.2.3 (b))	Important December 2016	As reported previously, an individual had been identified to act as system owner and performance reporting was included in the contract review and will be aligned to C&PS requirements (co-user Planning no longer utilising the system). The review was to be complete by the end March 2017. At the June 2017 meeting the Committee was advised that the review of the contract remained on-going and was due to be completed by July 2017. The September 2017 meeting of the Committee was advised that Internal Audit was awaiting an update from the Service. This is still the case.
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1719	Revenue Budget Setting	May 2017	4	3	1	2	1 Significant 1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Finance	More targeted guidance on the budget process for budget holders and team members should be created (2.1.7)	Important June 2017	<p>As reported to the September 2017 meeting of the Committee, Finance had advised that the budget process had been subject to review during May and June 2017. This made a number of proposed changes to the process and was being taken to CMT for approval on 31 August 2017. Further to that approval, revised detailed guidance would be drawn up by 1 October 2017.</p> <p>The Service advised in November that CMT did not approve the proposed changes and further work was required to agree the process and finalise documentation. This was agreed to be done by the end of December 2017. A revised process was under development through the Transformation Programme.</p> <p>The latest update from the Service is that the revised process continues to be under development through the Transformation Programme. The 2018/19 budget is at an advanced stage of progress. The core tasks of preparing salary budgets, forecasting changes due to inflation and other cost drivers and legislative requirements, and interpreting the funding settlement are complete. Options have been developed through the transformation programme. Following the conclusion of the 2018/19 budget process, the approach taken will be documented by May 2018. This will cover all core controls of the process that will remain in place in future.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

(AC1719 – Revenue Budget Setting – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Finance	Finance should ensure there is a clear audit trail to show that all budget adjustments agreed through the budget process have been applied, and disclosed, appropriately (2.3.8)	Significant July 2017	<p>As reported to the September 2017 meeting of the Committee, Finance had advised that, as part of the revised process, new documentation was being prepared to record the full documented audit trail and meet the requirements of the audit recommendation. These would be implemented as at 1 September 2017.</p> <p>The Service advised in November that CMT did not approve the proposed changes and further work is required to agree the process and finalise documentation. This was to be done by the end of December 2017.</p> <p>The latest update from the Service is that for the 2018/19 budget process currently underway, the audit trail is being recorded using the existing recording and reporting methods of service cost model, ledger, budget packs, budget report and budget tracker. Once the 2018/19 budget process is complete, then the specific audit trail and disclosure information for budget adjustments will be documented and incorporated into the future budget setting guidance by May 2018.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	
AC1721	Disclosure Checks	August 2017	5	5	5	0	0
AC1805	Attendance Management	August 2017	9	0	0	0	0
AC1814	Travel Costs	November 2017	13	2	2	0	0

APPENDIX E

EDUCATION AND CHILDREN'S SERVICES

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1604 AW	Payment Controls in Children's Social Work	February 2016	19	19	18	1	1 Significant
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Progress with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial and Procurement Services	Relates to C&PS reviewing and rationalising supplier numbers to ensure that there are no duplicates (2.2.15)	Important June 2016	<p>As reported previously, implementation of the enhanced reporting tool that would have enabled this recommendation to be completed has been delayed. The Service was working with the provider, C&PS and ICT colleagues to resolve the issues and expected that this would be achieved by the end of November 2016. The Service then advised that this should be complete by the end of February 2017. In June 2017 the Committee was advised that implementation of the reporting tool remained ongoing and it was anticipated that this would be in place by the end of September 2017. In the interim, duplicate suppliers are being identified and dealt with as they come to light as part of normal monitoring.</p> <p>The Committee was advised in November 2017 that Internal Audit was awaiting an update from Commercial and Procurement Services.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	
AC1605	Secondary Schools	April 2016	17	17	16	1	1 Significant

Progress with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	The service should ensure class contributions, and waived charges are consistent across all schools, that calculations supporting the values are retained, and all monies collected are receipted and paid directly into the council bank account timeously (2.6.7)	Significant August 2016	<p>As reported previously, the Service was investigating practice in schools and returns received suggested that there was diversity in practice. It may require a working group to determine a common approach and this will be resolved by March 2017.</p> <p>As reported to Committee in June 2017, the latest update from the Service was that a circular was issued to all schools in June 2016 in relation to the collection of income and this covered receipting of income and payment into bank accounts. This was reinforced by the training sessions held for school staff between August 2016 and January 2017. However, consistency in charges for class contributions remains outstanding. The outcome of the working group may well be a Policy document which would need to be considered at Committee thereby extending the timescales for completion of this recommendation to October 2017.</p> <p>The latest update from the Service is that capacity issues have prevented this being completed and it will require until March 2018 to finalise with circulars being issued to schools.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1803	Health and Safety - SSERC	September 2017	17	16	8	8	8 Significant
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Progress with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	The Service should ensure that schools comply with the SSERC Safety in Microbiology Code of Practice (2.6.5).	Significant September 2017	<p>The Service has stated that the following plan has been put in place:</p> <ol style="list-style-type: none"> 1. Check that each school has appropriately trained staff to prepare and manage the microbiological samples. 2. Check that each school has the correct risk assessments in place which cover the items as described by SSERC. 3. Check that a process is in place where only the trained staff undertake the tasks in the event of absence for whatever reason of the qualified technician etc 4. Meet with and write to the faculty heads and business support managers or persons responsible for the management of the technicians at each school identifying their responsibilities for the management of compliance within each establishment. 5. Under take spot checks on the process being used at each school. <p>Part 1 is almost complete and the Service has researched the availability of training. Whilst recognising that this will be an on-going process to ensure compliance, Internal Audit will treat the recommendation as complete once items 1 to 4 have been completed.</p> <p>The latest update from the Service is that work is continuing with the above plan and it has been identified that, in relation to item 2, schools do not have sufficient risk assessments in place and steps have been put in place to instruct them to complete these following discussion with SSERC on their wording in the code of practice.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1803 – Health and Safety - SSERC – Continued)

Head of Policy, Performance and Resources	The Service should determine the training that is considered necessary for all appropriate staff in relation to the areas under review, and put a timetable in place to ensure that the required training is completed (2.4.7 a)	Significant October 2017	The Service has advised that training needs have been identified but training has still to be arranged. This will be done by the end of February 2018.
Head of Policy, Performance and Resources	Risk Assessments should be reviewed every 12 months or sooner if no longer valid and review dates should be recorded centrally on a register of risk assessments (2.5.3 a)	Significant December 2017	The Service has advised that an instruction will be issued to schools to cover this recommendation by the end of February 2018 and that risk assessments must be reviewed on an annual basis. Discussions are being held within the Service regarding holding these assessment on a central database.
Head of Policy, Performance and Resources	Hazard information should be recorded on the central list of school risk assessments (2.5.3 b)	Significant December 2017	As for 2.5.3 a, above.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1803 – Health and Safety - SSERC – Continued)

Head of Policy, Performance and Resources	Risk Assessments / COSHH Assessments should be prepared for all Biology and Chemistry practical activities, covering Hazard Information, Safety in Microbiology, Handling & Disposal of Chemicals and Material of Living Origin as appropriate (2.5.3 c)	Significant December 2017	As for 2.5.3 a, above.
Head of Policy, Performance and Resources	A standardised chemical stock list including chemical location, quantity, hazards, immersion test results, condition test results, date of last tests, date tests are due, and disposal dates should be maintained centrally (2.6.4 a)	Significant November 2017	The Service has confirmed that they have been looking at this and identified that some schools have already purchased dedicated software which is only licensed for single site use, and use different networks and servers. Work is continuing to establish the most suitable form for recording this data in a secure and efficient manner. As the staff who will complete this work are currently ensuring that pupils class work and examination practices are dealt with, and dealing with other recommendations from this report, the recommendation will be implemented over the summer break and concluded by August 2018.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1803 – Health and Safety - SSERC – Continued)

Head of Policy, Performance and Resources	Academies should be advised of the requirement to review their chemical stock and update the central list (2.6.4 b)	Significant November 2017	The Service has advised that this cannot be completed until 2.6.4a, above, is implemented.
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Head of Policy, Performance and Resources	Training should be provided to all staff required to undertake testing or visual inspections of portable electrical appliances (2.8.3 c)	Significant November 2017	The Service has advised that training is being provided by SSERC and, as the earliest that they can provide it is April 2018, will require an extension until the end of May 2018.
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AC1811	Placing Requests	November 2017	9	0	0	0	0
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APPENDIX F

HEALTH AND SOCIAL CARE PARTNERSHIP

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1617	Self-Directed Support	October 2016	21	21	19	2	2 Significant
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Progress with the overdue recommendations is detailed below:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Strategy and Transformation (ACC H&SCP)	The Service should ensure the appropriate Committees are provided with updates on progress with implementing the timetable for Self-Directed Support (2.1.2)	Significant October 2016	<p>As reported previously, the Service advised that this would be completed in January 2017.</p> <p>As reported to Committee since June 2017, the Service advised that a workshop had to be held with the Integration Joint Board and, following the Council elections, there were other training priorities for the Board members. In view of this, updates on progress would not be provided to the appropriate Committees until December 2017. A report had been discussed by Education & Children's Services Committee on Self Directed Support.</p> <p>The latest update from the Service is that this action has been delayed to June 2018 due to other workload priorities for the Integration Joint Board.</p>
Head of Strategy and Transformation (ACC H&SCP)	The Service should finalise and implement the Contributing to Your Care and Support Policy and guidance (2.4.2)	Significant March 2017	<p>As reported to Committee in June 2017, the Service advised that draft guidance has been produced and was being reviewed. The policy and guidance will not be implemented until the end of October 2017.</p> <p>The Committee was advised in November 2017 that this will now be completed by April 2018 to allow a review of the charging process through the budget process and to consider implications of the Carers Act.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1709	Care First System	November 2016	13	13	9	4	3 Significant 1 Important
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Progress with the overdue recommendations is detailed below:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	The CareFirst Team should ensure that it complies with Standing Orders and procurement regulations in terms of the Service's Case Recording System for Social Care Clients (2.1.4)	Significant April 2017	As reported previously, the Service advised that terms for an extension to the contract for three years to March 2020 have been agreed and Committee approval will be sought for this in September 2017. As reported to Committee in September 2017, the latest update from the Service was that a report had been drafted and would be discussed at the Education and Children's Services Committee on 16 November 2017.
Head of Children's Social Work	The Service should establish a written protocol to demonstrate where amendments and deletions requested in the CareFirst system require authorisation or supporting detail (2.4.11)	Important April 2017	As reported previously, the Service advised that this will now be complete by the end of September 2017 as the CareFirst team has been prioritised on other tasks. As reported to Committee in September 2017, the latest update from the Service was that the current policy and procedures are still in place, however, the document needs to be updated to reflect the creation of the Education & Children's Services directorate and the Health and Social Care Partnership. A working group has been created to move this forward.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1709 – Care First System – Continued)

Head of Finance	Finance should review the instances where service users have not been reassessed and charged correctly (2.5.6 (ii))	Significant March 2017	As reported to Committee in June 2017, the Service advised that further investigation of the work required in order to complete this action has identified that there is considerably more involved than was first anticipated. A significant project is now underway involving Housing, Social Care and Finance to address the past issues and streamline the process to ensure that every applicant is charged accordingly under a set of procedures with specific timelines. The first draft of the Project plan was approved at CMT in April 2017 and further work is ongoing. It is likely that this will not be completed before 30 June 2018.
Head of Children's Social Work	The Service should ensure that Business Continuity Plans adequately reference how activities will continue to operate in the event of loss of CareFirst access (2.7.4)	Significant April 2017	As reported to Committee since June 2017, the Service advised that this would now be complete by the end of September 2017 as the CareFirst team has been prioritised on other tasks. The Committee was then advised in November 2017 that this would be complete by the end of November 2017. The latest update from the Service is that work is progressing and the Business Continuity plans are now being reviewed to determine whether they provide cover for periods when the carefirst system is not available. This will be complete by the end of March 2018.

AC1801	Adult Client Transport	September 2017	13	3	3	0	0
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APPENDIX G

Grading of Recommendations

GRADE	DEFINITION
Major at a Corporate Level	<p>The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss, or loss of reputation, to the Council.</p>
Major at a Service Level / within audited area	<p>The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss to the Service/area audited.</p> <p>Financial Regulations have been consistently breached.</p>
Significant within audited area	<p>Addressing this issue will enhance internal controls.</p> <p>An element of control is missing or only partial in nature.</p> <p>The existence of the weakness identified has an impact on a system's adequacy and effectiveness.</p> <p>Financial Regulations have been breached.</p>
Important within audited area	<p>Although the element of internal control is satisfactory, a control weakness was identified, the existence of the weakness, taken independently or with other findings does not impair the overall system of internal control.</p>