

Internal Audit – London Borough of Barnet

Appendix 1



Internal Audit Q1 Progress Report ***1 April – 30 June 2021***



Cross Council Assurance Service

1.0 Summary

1.1 Purpose of this report

1.1.1 We are committed to keeping the Audit Committee up to date with Internal Audit progress and activity throughout the year. This summary has been prepared to update you on our activity since the last meeting of the Audit Committee and to bring to your attention any other matters that are relevant to your responsibilities.

1.2 Progress against the 2021/22 internal audit plan

1.2.1 The Audit Committee agreed a plan for the first six months for the 2021/22 financial year, due to the on-going disruption of the COVID19 Pandemic. We have completed 12 reviews in this period and to date have delivered 61% of our 2021/22 6-month plan internal audit programme for the year.

The Council continues to deliver critical services as necessary, and if there is an additional surge in cases in the Borough this will again have an impact on the internal audits being undertaken.

Please see Appendix A for further narrative on our performance indicators (PIs).

1.2.2 There was one 'No Assurance' rated report.

- Danegrove School

1.2.3 There was one 'limited' assurance report issued in this period.

- Accounts Receivable

Further detail is provided in section 2.1 of this report.

1.3 Findings of our Follow Up Work

1.3.1 We have commenced follow up work on all **high priority actions** with an implementation date of 30 June 2021 or sooner. We have had discussions with management on the progress made in implementing actions falling due in this period and have sought evidence to support their response.

A total of 35 high priority actions have been followed up in Q1:

- 16 actions have been confirmed as implemented or superseded (46%);
- 17 have been partially implemented (in Progress) (49%);
- 2 not completed (5%)

High priority actions: Follow-up Summary	Total	Implemented	Superseded by Follow- Up	In progress	Not Implemented
Total Number of Actions Tested	35	16	0	17	2

1.3.2 We also follow-up a sample of medium priority actions to confirm implementation.

A total of 27 medium priority actions have been followed up in Q1:

- 22 actions have been confirmed as implemented or superseded (81%);
- 5 have been partially implemented (19%); and

Medium priority actions: Follow-up Summary	Total	Implemented	Superseded by Follow- Up	In progress	Not Implemented
Total Number of Actions Tested	27	21	1	5	0
Total actions followed up in Q1 (High and Medium)	62	37	1	22	2
%		61%		36%	3%

We have currently confirmed 61% high and medium rated actions as implemented or superseded follow-up. The current total is therefore below the target of 90%. A number of actions relating to the **Land Charges - Review of Planning Data Controls and Policies** audit are not yet fully implemented, which is reflected in the % being lower than the target (see update below at 1.4.1). In general, progress had been made where possible, and the outturn should be viewed in the context of services prioritising their response and recovery activity and the ongoing need to focus on the COVID response.

1.3.3 Until we have clear confirmation that the implementation of audit actions is at an appropriate level and that this is sustainable, we will maintain the risk rating as 16 against the following risk within the Assurance Group risk register:

AG020 - If audit actions are not implemented this could lead to a deterioration in the council's control environment and result in the Head of Internal Audit providing a Limited Assurance Annual Opinion.

Progress against audit actions is summarised in more detail in Section 4.

1.4 Other Matters

1.4.1 Land Charges - Review of Planning Data Controls and Policies

Following the audit of Land Charges - Review of Planning Data Controls and Policies, two 'High' priority findings generated 14 actions that were agreed with the Deputy Chief Executive and the Re Operations Director, for completion by the end of March 2021.

It was agreed at the Q4 (2020/21) Committee that progress made against the agreed audit actions, along with a summary of the updated Programme Board plan, would be reported to the Committee in Q1 of 2021/22:

Work undertaken to review the progress on the implementation of the audit actions has found that:

- 2 actions have been fully implemented;
- 2 actions have not been implemented;
 - Action 1.4 - Obtain the data directory and review to confirm it provides the clarity needed
 - The review of the action found that a data directory was not included with the Data Management Strategy. Therefore, this action is considered to be not implemented.
 - Action 2.8 - Confirm that risks have been highlighted and included as appropriate on a risk register (or other equivalent document) and that there are appropriate mitigating actions in place for these risks
 - Many of the actions from the initial audit report are still in the planning stages, risk registers haven't yet been documented, however, this will be included in the final version of Land Charges project template which is still being drafted. Therefore, this action has been not implemented.
- 7 actions have been partially implemented; and
- 1 action is considered to be closed as it has been confirmed that the Local Land Charges (LLC) team currently already have the correct access and there is no intention to allow the LLC team to update or edit data in the Uniform system, rather, the approach would be to go to the appropriate dataset owner who have responsibility over the data.

There were a further four actions that were not followed up at this stage. Two are not due and a further two were not applicable for this follow-up review in light of ongoing work with HM Land Registry. See Section 4 for more detail on the audit follow-up work.

Programme Board Update

"In response to the Local Land Charges Audit, Re introduced a programme in January 2021 that has grown beyond the specific scope of the Land Charges datasets and requirements.

Whilst the Audit only considered a discrete proportion of the data handled by LLC and Re, the programme in place goes further to examine processes for all datasets that flow to the Local Land Charges (LLC) Team.

The programme will deliver efficiencies and data quality improvements through improved data management including those datasets that are encompassed within the LLC1 search which will migrate to Her Majesty's Land Registry land registry.

This will involve defining our datasets, assigning owners and defining data owner responsibilities. These improvements will change the role of Local Land Charges officers from experts at finding the right information to auditors of data quality.

Recognising the scale of this change, the project mandate has been re-written, and a dedicated Project Manager from Capita Group has been appointed to oversee the delivery of this programme."

1.4.2 Public Sector Equality Duty

The review of a number of policies has been completed ahead of the scheduled quarter 2 deadline. These include the Grievance, Disciplinary, and Absence Management policies. HR are also looking to introduce the Dignity At Work Policy Statement to cover issues such as bullying. This is not viewed as a separate policy, as complaints are to be handled in line with the provisions of the Grievance Resolution Policy and Procedure, The Recruitment and Selection Policy is currently in the process of being reviewed, led by the Recruitment Manager. A review of Maternity/Paternity/Adoption/Parental Leave (which will be included under a broader 'Family Friendly' policy umbrella) will be reviewed, commencing in Q3.

1.4.3 COVID19 Grant Allocations

A significant number of grants continue to be allocated by central government to mitigate the adverse effect of the pandemic on the economy. A number of these are channelled through local authorities and as part of the Internal Audit workplan, and in conjunction with the Corporate Anti-Fraud Team (CAFT) we have advised on procedures to administer some of these grants and performed independent checks to meet the requirements of the grant allocation.

Fieldwork is underway to carry out required 'Post Payment Assurance' work on Business Grants for which monthly returns have been made by the Exchequer departments within Finance and comprehensive pre-payment checks have been made by CAFT to mitigate against fraudulent claims being awarded. In Q1 we completed the required work on the Test and Trace Service Support Grant of £1.599m, finding no issues.

1.5 Recommendations

- That the Audit Committee notes the progress made against our 2021/22 Internal Audit Programme.

2.0 No and Limited Assurance and reports with significant impact issued since the previous meeting

2.1 No Assurance Reports

2.1.1 – Danegrove School

Number of Recommendations by risk Category		
Critical	High	Medium
2	5	5

Background and Scope

The audit of Danegrove Primary School was carried out as part of the planned School audits for 2020-21. The audit review covered the period April 2019 to January 2021.

Danegrove Primary School is a Community school with 618 pupils on role aged between 4 and 11 years of age. The School budgeted expenditure for 2020/21 is £3,636,502 with employee costs of £2,905,777 (80% of budgeted expenditure).

The School was assessed as 'Good' by OFSTED in January 2017.

A review of the four recommendations reported in the previous audit report dated 23 January 2017 found that three recommendations have been repeated (Governance, Purchasing and Payroll).

The aim of the audit is to provide assurance on key areas of financial management. The review covered all major systems within the school to ensure compliance with the Scheme for Financing Schools and the Barnet Financial Guide for Schools, including Barnet Contract Standing Orders for Schools.

The scope of the audit included assessment of the following: -

- adequacy of accounting, financial and other controls;
- compliance with established plans and procedures;
- the integrity and reliability of financial and other information;
- whether assets and other interests of the Council are properly safeguarded; and
- whether the use of resources achieves value for money.

In addition to the above, a review of the 'Schools Financial Values Standard' (SFVS) self-assessment was conducted to ensure that the self-assessment has been completed in line with requirements. The standard has been designed to assist schools in managing their finances and to give assurance that they have secure financial management in place.

Summary of findings

Note: Actions and timescales to address all of the findings in the report have been agreed with the school. A follow-up audit will be completed before the end of the Summer term.

Following our review, we were able to give 'No Assurance' to the school, noting two critical, five high and five medium issues as part of the audit:

- **Banking**– The former School Bursar who was responsible for the accounts made payments from the school Bank account using Lloyds online banking throughout the period under review (April 2019 to January 2021). The Bursar did not have authority to make payments on behalf of the school and was using the online log in details provided to the Headteacher and deputy Headteacher to make payments. The Financial Guide for Schools states that this represents an unacceptable risk and should not be allowed. There were 94 unreconciled items on the Bank reconciliation report for the school bank account at the date of the audit which should be corrected without delay. (Critical rated);
- **Purchasing**– The school were not able to provide a file of signed paid invoices to support the BACs payments that had been made through the school bank account for the period from July 2019 to January 2021. There was no evidence that payments made under direct debit arrangements could be matched to an authorised filed invoice. There was no signed filed paperwork to support payments made to clear the monthly balance on the school credit card which was used to purchase food for the school kitchen and other school resources. VAT invoices were not printed and used to claim VAT on purchases made on the card. (Critical rated);
- **Tax**– A review of paperwork in school and VAT reports to support the claim for reimbursement of VAT submitted to the local authority prepared by the former bursar revealed that errors had been made in VAT claims throughout the period under review. VAT was reclaimed in error on payments made for purchases made on the school credit card, payments to Amazon for school supplies and payments to a supplier who was not VAT registered. As paperwork had not been filed for all payments made from the school bank account, it could not be confirmed that a VAT invoice was available for each amount of VAT claimed. (High rated);
- **Financial Planning**– The school was unable to provide paperwork to support the budget set for 2020/21. The school did not send a quarterly forecast of projected expenditure to the end of the financial year as required by the local authority. There was no evidence to show that projections had been prepared and comments on material variances to budget were identified and reported to Governors. Errors accounting for VAT in the current and previous year should be corrected before proceeding with any forecast. A calculation of the cost to the school of paying casual after-school playscheme staff through the year and claiming 80% of wages under the Coronavirus job retention scheme was not available. No three-year budget plan was available in school. (High rated);
- **Budget Monitoring**– Monitoring and control should be a continuous process throughout the financial year. Monitoring reports should be accurate so that early detection of significant deviation from the financial plan is possible. Budget monitoring reports reviewed through the year were not available in school at the audit. It was not possible to see what reports had been shared with Governors through the year. Monthly monitoring of payroll against budget should be completed and reviewed. A regular review should be carried out on the cost of supplying school meals using an in-house catering team, to ensure that this represents the best value for money. Capital expenditure should be correctly accounted for. Accruals should be calculated at the year end to ensure that all costs are recognised in the correct financial year. (High rated);

- **Payroll**– In April 2017, the local authority stated that all non-teaching staff of Community schools should be paid in accordance with the Barnet Unified Reward pay scales and conditions. The school had issued a contract to a teaching assistant in September 2020 which referred to employment conditions in the Green book agreed by the National Joint Council for local Government services. The contract should refer to Unified Reward Conditions. Paperwork was not filed to support additional payments made to staff. Procedures were not in place to ensure that checks were made on payroll reports to see that additional payments requested had been correctly processed by the Payroll Provider. No paperwork was available to confirm whether the school carried out performance reviews for teaching and non-teaching staff and pay increases awarded appropriately. There was no paperwork to support the amount of money claimed under the Coronavirus Job Retention scheme. There was no evidence to show that the monthly payroll reports were reviewed by anyone other than the former school bursar. There was no evidence that monthly detailed monitoring of all payroll costs to budget were carried out. (High rated);
- **School Financial Value Standard**– The School Financial Value Standard (SFVS) should be completed every year and formally discussed with the Headteacher and Governors. Barnet schools must submit their completed and approved form to the Local authority by the March deadline. The school provided SFVS return was signed in February 2019. (High rated)
- **Governance**- The financial management policy and procedures document should be updated and approved by Governors to reflect current procedures in school. The policy should include catering purchasing procedures, use of the Online Payments system 'School Money' and agreement of Governors to accept childcare vouchers from parents for after school clubs. Reference to the Unofficial fund account should be updated. Roles and responsibilities should be documented to confirm transactions on the school Amazon Business account have documented approval prior to order, and proof of receipt of goods recorded. Responsibilities and levels of authority when making payments using Lloyds Bank Online Banking should be agreed and documented. (Medium rated);
- **Contracts**– The school should confirm that the agreement for photocopiers provided by Corona Corporate Solutions is an operating lease, not a finance lease, in line with requirements in the Scheme for financing schools. (Medium rated);
- **Income**– The school should code grant income in line with consistent financial reporting requirements. (Medium rated);
- **Voluntary funds**– The accounts for the Unofficial Fund were last audited for the year ended 31 August 2018. The Unofficial fund should be audited on an annual basis, presented to Governors, and submitted to the Local authority within six months of the end of each accounting period. Although very few transactions went through the account, there was no evidence that the accounting records had been kept up to date and independently reviewed. (Medium rated);
- **Assets**– The IT inventory maintained on spreadsheet did not contain a cost and date of purchase for all IT assets. Annual review was not consistently completed and marked on the spreadsheet, and governors had not been asked to authorise recent disposal of whiteboards. (Medium rated)

Following our 'Schools Financial Value Standard' (SFVS) self – assessment review we were unable to confirm that there were no major discrepancies in judgements noted. The latest form was signed by Governors in February 2019 and related to a review of the procedures in place in 2018 and early 2019. As noted above, the period of review at this audit was April 2019 to January 2021. The School has responded with 'Yes' to the 25 questions in the review. The questions are reproduced in Appendix 3 below. If the SFVS had been prepared for the 2019/20 period, we would not be able to confirm that the school had carried out adequate budget monitoring as noted above.

The internal audit visit took place in February 2021 two weeks after the Bursar left the school. At the audit visit the school identified that the Bursar had not been filing paperwork to support payroll changes and transactions authorised on the school bank account. We did not find any evidence that fraud had occurred, however Internal audit reviews look at the processes and controls in place in school and verify these controls by looking at a sample of filed paperwork in school. We did not check every transaction that took place in the period under review. Internal audit recommend that the school should undertake further checks to assure the Governors that no fraud was committed during this period of weak financial controls.

2.2 Limited Assurance Reports

2.2.1 Follow-up of Finance Global Design Principles (FGDP) – Accounts Receivable

Number of Recommendations by risk Category		
Critical	High	Medium
0	1	3

Scope

This review was undertaken as part of the London Borough of Barnet Internal Audit & Anti-Fraud Strategy and Annual Plan 2020-21, which was approved by the Council's Audit Committee on 14th July 2020.

In March 2020 Finance undertook a self-assessment of their financial control environment by comparing/mapping expected control processes (principle questions) to control processes in operation in LBB finance systems. The exercise covered control processes in operation in various control categories/levels within the finance systems: Purchase to Pay, Order to Cash, Record to Report, Tax, Payroll, Expenses, Investment Appraisal, Project Accounting, Non-Current Assets and Cash Management. The assessment by control category/level was rated green, amber or red depending on whether expected controls existed in the LBB Finance control environment. The following overall ratings applied - green (over 80% of expected controls met), amber (50-80% of expected controls met) and red (less than 50% of expected controls met). The objective rating of the AR consists of green (Process management 88% and supporting activities 85%), amber (Master data set up 65%, Invoice generation 73%, Receipting 67% Debt management 68%) and red (Compliance control 38%, Management information 45%). It was agreed at the time that Internal Audit would undertake a review six months later to assess whether the identified controls were operating as expected.

Summary of findings

This audit has identified 1 high and 3 medium risk findings.

We identified the following issues as part of the audit:

- **Accuracy of Credit Note Processing - Unallocated credit notes** (High): We found 214 cases of unallocated credit notes of a total sum of £678,899. 23/214 (10.7%) of these unallocated credit notes have been outstanding for over three years.
- **Accuracy of Credit Note Processing - Approval limits** (Medium): We established that the approval limits are set for all Managers and above to £999,999.00. There is no limit set up on the system relevant to the Manager's approval limit set up in the delegation of authority.
- **Authorisation of Refunds - Lack of Interface** (Medium): We established within our sample that 2/15 (13%) of the refunds tested were not fully allocated to the invoices. We also established that the invoicing system and the refund systems are not linked together by an interface.

- **Invoice Accuracy - Replication of customer master file changes** (Medium): We noted that the master files are not replicated in other systems as there is no interface (for e.g. Mosaic, GL Feeder systems).

3.0 Progress against plan

The table below represents a summary of the work that we have completed during the period 1st April 2021 to 30th June 2021 or that is currently underway.

Stage	Name of review	Report classification	Total findings	Ratings				
				Critical	High	Medium	Low	Advisory
Q1 – 1 April – 30 June 2021								
Complete	Danegrove School	No Assurance	12	2	5	5	-	-
Complete	Finance Global Design Principles (FGDP) - Accounts Receivable	Limited	4	-	1	3	-	-
Complete	Pension Transition Follow-up	Partially Implemented						
Complete	Land Charges Follow-Up	Partially Implemented						
Complete	Monken Hadley School	Reasonable	8	-	-	5	3	-
Complete	Shalom Noam School	Reasonable	6	-	-	5	1	-
Complete	Finance Global Design Principles (FGDP) - General Ledger	Reasonable	5	-	-	2	3	-
Complete	Finance Global Design Principles (FGDP) - Accounts Payable	Reasonable	4	-	-	3	-	1

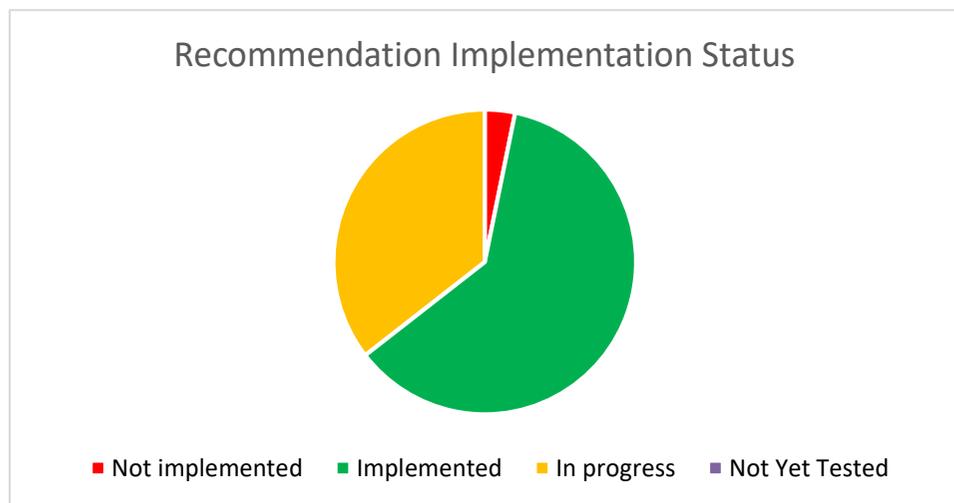
Complete	Finance Global Design Principles (FGDP) – Cash and Bank	Reasonable	4	-	-	4	-	-
Complete	Finance Global Design Principles (FGDP) - Non-Schools Payroll	Reasonable	3	-	-	2	1	-
Complete	Finance Global Design Principles (FGDP) - Fixed Assets	Substantial	2	-	-	2	-	-
Complete	Test and Trace Service Support Grant Certification	N/A						
Draft Report	Parking - PCN Cancellations (Partial testing due to resource constraints in the COVID19 Pandemic)	TBC						
Draft Report	Direct Payments – Data Analysis	TBC						
Draft Report	Adults Debt Recovery	TBC						
Draft Report	Barnet Education & Learning Services (BELS) Governance arrangements	TBC						
Draft Report	COVID 19 Response and Recovery - Realtime Transaction Analysis (Phase 2)	TBC						
Draft Report	Construction (Design & Management) – CDM Regulations	TBC						
Draft Report	Project Management Toolkit – Advisory review	TBC						
Draft Report	Agency Staff	TBC						
Draft Report	Brent Cross Regeneration Project	TBC						

Draft Report	Orion School	TBC							
Fieldwork	Integra Issue Management	TBC							
Fieldwork	Estates Compliance	TBC							
Fieldwork	COVID19 Business Grants – Post Payment Assurance	TBC							
Fieldwork	Managing Systems Access Rights – Controcc	TBC							
Fieldwork	Equalities Diversity and Inclusion	TBC							
Fieldwork	Colindale School	TBC							
Planning	Troubled Families Q1	TBC							
Planning	Premises Licensing and Gambling	TBC							
Planning	Private Residential Blocks – Fire Safety	TBC							
Planning	Trade Waste	TBC							
Planning	Council Tax	TBC							
Q2 – 1 July – 30 September 2021									
Planning	VAT								
Planning	Sustainability Strategy								
Planning	Remote Working								

4.0 Follow Up

4.1 Summary

5.1.1 The wheel below demonstrates how many high and medium priority actions due this period have been confirmed as being implemented, in progress, not implemented or have not yet been tested.



4.2 Outstanding actions

4.2.1 During this period we followed up 35 high priority and 27 medium priority actions due by 30 June 2021. 16 high priority and 22 medium priority actions were found to be implemented or superseded. The remaining 19 high and 5 medium actions tested were found to be in progress or not implemented.

* At the request of the Audit Committee a column has been added to show how many times the action has slipped i.e. not been implemented within the agreed timeframe. The colour key is as follows:

White = 1 (i.e. first-time non-implementation being reported)

Amber = 2 (i.e. second time non-implementation being reported)

Red = 3+ (i.e. at least third time non-implementation being reported)

4.2.2 Outstanding high priority actions

	Name of report	Agreed Action	Status (Not Implemented / In Progress / Unable to Test)	Owner	Due Date	Slippage*
Strategic Director: Deputy Chief Executive						
1	Highways Programme August 2019	b) Work will not be goods receipted by LBB Finance before the necessary authorisation is on file as per action (a), Management will clearly define the responsible officers for ensuring that Re Invoice 2s are approved for payment and the minimum documentation which will be on file to support the payments	<p>Partially completed – Substantial Progress</p> <p>In our Q4, 2021/21 progress report to the Audit Committee we found that LBB Commercial and LBB Finance had agreed that formal sign off and validation was not possible for the year to able invoices to be raised ahead of Re's year-end (31st December). Therefore, it was agreed to raise an over-arching PO to enable invoicing to take place, subject to final reconciliation and off-set against future Re invoices on an 'if necessary' basis. It was agreed that any reconciliations would be carried out in the new year and ahead of the Council's final year end (31st March); however, we had not seen evidence of the reconciliation.</p> <p>Prior to the Q4, 2020/21 meeting of the Audit Committee we were given management comments that a reconciliation had been completed. This was reported back verbally to the Audit Committee along with the explanation that Internal Audit still needed to review the evidence which had been supplied prior to the meeting.</p> <p>On reviewing the evidence, we found that we could not be supplied with information that the reconciliation had been completed in line with expectations (i.e. between the purchase order of the overarching SPIR and invoiced amounts)</p>	Commercial Performance & Dev Manager	31/12/2019	5

and invoiced amounts had been reconciled against underlying data supplied by Re.

This quarter we were informed that three invoices has been paid in 2021/22. We therefore decided to go back to the original recommendation and gather assurance that invoices had not been not goods receipted before necessary authorisation is on file.

At the time of our testing three invoices had been paid in 2021/22:

- In line with our expectations two invoices had been 'goods receipted' after authorisation has been sought from the relevant Lead.
- One invoice for £15K related to Temporary Works Investigation, Design and Implementation at Mill Corner. Whilst approval from the Lead was on file this was dated after the invoice has been 'goods receipted' by the Parking Team

The Programmes, Performance and Risk Team confirmed that SPIRs should only been 'goods receipted' by the Special Projects Officer and this did not happen in this instance. At the time of this report the service were investigating why this process step was not completed correctly.

In Q2 we will test a further sample of invoices to confirm the correct steps have been taken prior to payment.

2.	Land Charges - Review of Planning Data Controls and Policies January 2021	1.1. We will review our processes to better understand critical data items. We will identify existing data gaps and define desired data quality thresholds,	Partially implemented A gap analysis of Barnet's critical data needs and existing data is in progress and is documented in the LLC Audit Response Project Overview . Although this is not yet fully complete a plan has been developed into how the issues raised in the initial audit should be resolved. These have been described as a 'responsive' approach, which is focussed on quick wins and high priority items, and a 'methodical' approach which focused more on the broader changes that need to be made long term which supersede the 'responsive' approach. The 'responsive' approach has been taken to address and investigate each of data quality issues that were outlined in the last review which can be seen in the 'Audit Specific Data Issues' file provided where it was determined what action needed to be taken on each item. Documentation has started to be compiled looking into all critical data and the current state and reliability of these (LLC Audit Response Project Overview). Therefore, it has been agreed that this action has been partially completed. As the review process of critical data items and data gaps are still in progress and at their initial stage (as per the above), this follow-up audit was not able to confirm whether the gap analysis identified any 'human error' issues around data inputs.	Re Transformation Manager	30 January 2022	2
3.	Land Charges - Review of Planning Data Controls and Policies January 2021	1.2 We will define appropriate data quality metrics against which ongoing effectiveness can be assessed.	Partially Implemented Not yet followed up by Internal Audit due to ongoing work with HM Land Registry.	Re Transformation Manager	31 March 2021	1

4.	Land Charges - Review of Planning Data Controls and Policies January 2021	<p>1.3. We will define and implement a strong data governance framework that can be applied across Council services to sustain data quality, ensuring existing policies such as the Data Quality Standard are embedded within teams. This should include:</p> <ul style="list-style-type: none"> a) A vision and strategy including objectives and priorities b) An operating model including defined roles and responsibilities c) Change management including communication, awareness and training d) Monitoring including metrics and KPIs. 	<p>Partially Implemented</p> <p>A strategy has been drafted and is being taken to various networks and people to review and refine before it is implemented. Discussions have also commenced at a pan-London level in relation to Data Management; London Office of Technology and Innovation is leading on two pieces of work (1) Camden's Data Charter and (2) Brent's Data Ethics work, outcomes of both of these pieces of work will feed into the Data Management Strategy. It has been agreed that this action has been partially implemented</p>	Head of Organisational Insight	30 January 2022	2
5.	Land Charges - Review of Planning Data Controls and Policies January 2021	<p>1.4. We will create a data directory that would provide clarity over which data items are essential versus nice-to-have.</p>	<p>Not Implemented</p> <p>A data directory was not included with the Data Management Strategy Therefore, this action is considered to be not implemented.</p>	Head of Organisational Insight and Intelligence	30 January 2022	2

6.	<p>Land Charges - Review of Planning Data Controls and Policies</p> <p>January 2021</p>	<p>1.6. We will review other data inputs that feed into the LLC process taking into consideration the implications from this audit.</p>	<p>Partially Implemented</p> <p>A master data sheet of all data, LLC Audit Response Project Overview, that is used within the LLC process is being established reviewing any gaps in data as well as examining the consistency of this data. Research into each dataset is to be carried out and detail on the data such as source location, any mapping, and the reliability of the data is included.</p> <p>Evidence of the time spent with the LLC team to discover their working practices was provided as screenshots.</p> <p>Therefore, this action is considered to be partially implemented.</p>	<p>Re Transformation Manager</p>	<p>30 January 2022</p>	<p>2</p>
7.	<p>Land Charges - Review of Planning Data Controls and Policies</p> <p>January 2021</p>	<p>2.1. We will define appropriate roles and responsibilities for the data used within the LLC process (including data owners).</p>	<p>Partially Implemented</p> <p>Documentation outlining the dataset ownership principals, dataset owner responsibilities and the activities to establish a dataset has been drafted (REDataSetsOwner file). Once this is complete the particular datasets will be established and the dataset owners will be assigned. The masterdata sheet, LLC Audit Response Project Overview, has also been created in order to aid the establishment of the datasets.</p> <p>Email correspondence has been provided showing the standard in which data will be stored being drawn from best practics of Gemini 2.3.</p> <p>Therefore, this action is considered to be partially implemented.</p>	<p>Re Transformation Manager</p>	<p>30 January 2022</p>	<p>2</p>
8.	<p>Land Charges - Review of Planning Data Controls and Policies</p> <p>January 2021</p>	<p>2.2. We will define data entry requirements and ensure they align with data quality policies.</p>	<p>Partially implemented</p> <p>The issues around the way property addresses are defined through the property lifecycle are being investigated, focussing on how UPRNs for new developments that do not yet exist should be resolved. As well as polygons that are drawn for planning</p>	<p>Re Transformation Manager</p>	<p>30 January 2021</p>	<p>2</p>

			<p>applications on large plots of land before individual properties are defined, built and through the Street Naming and Numbering process. This is sometimes leading to individual plans showing details for all planning applications for all properties on site when doing a Local Land Search. Training for Planning Technicians has also been proposed.</p> <p>Therefore, this action is considered to be partially implemented.</p>			
9.	<p>Land Charges - Review of Planning Data Controls and Policies</p> <p>January 2021</p>	<p>2.3 We will implement governance procedures to sustain data quality levels going forward, including formalised processes for updating data quality requirements as needed.</p>	<p>Partially Implemented</p> <p>Not yet followed up by Internal Audit due to ongoing work with HM Land Registry</p>	Re Transformation Manager	31/3/21	1
10.	<p>Land Charges - Review of Planning Data Controls and Policies</p> <p>January 2021</p>	<p>2.6. We will develop a communication plan to present and share data quality initiatives and sustaining activities between the different teams.</p>	<p>Partly completed</p> <p>The communication plan on how Barnet Council will present their data quality initiatives and activities is included within the draft Data Management Strategy. It has been outlined that this will be done through a series of Breakfast briefings and Lunch & Learn sessions, however a timeline on this has not been included as well as more detail around owners and audiences.</p> <p>Therefore, this action is considered to be partially implemented.</p>			2
11.	<p>Land Charges - Review of Planning Data Controls and Policies</p> <p>January 2021</p>	<p>2.7. We will review priority records prior to 2017 to ensure CIL liabilities are correctly recorded. The priority will be the critical data items in Appendix A i.e.</p>	<p>Partly completed</p> <p>A <i>CIL Data Improvement Plan</i> was provided which outlines the approach and steps that are being taken to improve the current practice around Community Infrastructure Levy (CIL) liabilities.</p>			2

		the items identified by the Local Land Charges team to complete the LLC report both completely and accurately, which is noted by a circle in the 'Critical Data Flag' column.	<p>The areas of the CIL Development Plan below are still in progress</p> <ul style="list-style-type: none"> Investigating zero value deletions that are left unprocessed on the TLC Registration tab Find 'false non-commencements' where developers may forget to tell the council that work has started for example – screenshots of meetings on this have been provided Dubious Historic Nos & Nulls - A report is to be created that makes it easier to find historic planning applications that were either left blank on the CIL Liability field or were wrongly marked as "No" Further data analysis on CIL Data <p>Therefore, this action is considered to be partially implemented.</p>			
12.	Land Charges - Review of Planning Data Controls and Policies January 2021	2.8. We will consider the risks to understand any work that may be required to improve data quality that haven't already been addressed.	<p>Not Implemented</p> <p>Many of the actions from the initial audit report are still in the planning stages, risk registers haven't yet been documented, however, this will be included in the final version of Land Charges project template which is still being drafted.</p> <p>Therefore, this action has been not implemented.</p>			2
Strategic Director: Finance and Resources						
13.	Pension Fund Finance and Investment	a) We will promptly complete admission agreements, cessation agreements and renewals of admission bonds for all employers identified in the report to the Pension Fund Committee on 30 May 2019 to minimise risk to the Fund.	<p>Partially Completed – Reasonable progress</p> <p>The list of outstanding admission, cessation agreements and bonds and bond renewals from the 30 May 2019 minutes was reviewed against the latest corresponding listings maintained by the Pensions Manager. From our review we noted the following:</p> <ul style="list-style-type: none"> 3/13 or 23% admission agreements still outstanding 	Pensions Manager	31/3/021	7

			<ul style="list-style-type: none"> No cessation agreements outstanding Bonds and bond renewals 1/10 or 10% still outstanding. <p>From review of the listings it was not always clear from the update commentary the date the last action has been taken.</p>			
14.	Pensions Administration Governance Transition	Discussions with WYPF have commenced as planned post transfer to identify key priorities, including data gaps resolving backlog cases. It is anticipated that a plan will be agreed during quarter 1, 2021. Timescale to complete will be determined by the contents of the action plan.	<p>Partially Completed – Reasonable progress</p> <p>1. WYPF have pulled together a data improvement project plan which was shared with Barnet at the end of March 2021.</p> <p>We inspected the data project tasklist and noted that it sets out at a high level the data tasks that need to be completed, the resulting impact if not actioned, the action owner and the deadline. The number of affected entries is not detailed on the tasklist.</p> <p>The deadlines run from 25 March to 31 July 2021. As at 19 April 2021 only one of the three tasks due has been completed. A further update has been provided at May 2021 and four of the seven tasks due had been completed. Barnet has agreed the prioritisation of data tasks with WYPF.</p> <p>In addition to the data improvement plan, WYPF are providing a data quality update report which highlights the starting position of the number of technical data fields missing and the position as at 31 May 2021.</p> <p>WYPF provide updates on a fortnightly basis. It is not clear from the data quality progress reports how the summary of</p>	Head of Pensions	31/3/2021	1

			<p>current issues interacts with the data project tasklist. The link between the data project tasklist and progress reporting needs to be clear.</p> <p>The Pensions Manager confirmed that going forwards the admin calls with WYPF would include a standing agenda item re the data improvement plan.</p> <p>WYPF have also committed to providing an updated common and conditional quality check and provide the data scores in July 2021.</p> <p>WYPF has also been working through the backlog of cases (3,454) inherited from Capita. As at 9 June 2021 this number has reduced to 1,493.</p> <p>WYPF progress against the data remediation plan, outstanding items inherited from Capita and missing member data has been reported to the Pension Fund Committee on the 4 May 2021. No numerical data has been provided to the Committee in respect to the progress against the remediation plan including the circa 1500 members missing leaver forms.</p> <p>As a number of the data issues affect a number of top priorities for the Scheme including the annual benefit statements, pension savings statements and incorrect calculations, there is still a significant amount of work required before critical data issues will be resolved. As WYPF and Barnet are in the early stages of resolving the data issues this action has been deemed partially implemented.</p>		
--	--	--	--	--	--

15.	Pensions Administration Governance Transition	As discussed above, a data improvement plan will be agreed with WYPF that will have specific data improvement measures and timelines, which will be monitored and tracked. Progress against the agreed data improvement plan will be reported to the Pension Fund Committee.	<p>Partially implemented – Substantial Progress</p> <p>2. As per 1.above.</p>	Head of Pensions	31/3/2021	1
16.	Pensions Administration Governance Transition	Benefit process will be routinely discussed with WYPF.	<p>Partially Implemented</p> <p>A process document has been provided by WYPF that sets out the process for testing automated calculations set up in the system.</p> <p>The Pensions Manager has requested that the benefit calculation automation is added as a standing agenda item moving forwards at the WYPF Management Review meeting which is held every two months.</p> <p>WYPF has provided reporting that demonstrates for the period 1 March 2021 to 31 May 2021 that a 98.82% automated benefit calculation rate has been achieved. The agreed target is 98% and so WYPF has exceeded the target set.</p> <p>There are a small number of cases that will be non-automated and WYPF has provided detail of the controls in place in respect to manual calculations.</p> <p>WYPF have agreed to log any non-automated cases and to include these as part of their monthly report update.</p>	Pension Manager	31/3/2021	1

			Reports to the Local Pension Board will include the level of automated benefit calculations.			
17.	Pensions Administration Governance Transition	For data remediation and reporting, see action plans against findings 1 and 2. For data remediation and reporting, see action plans against findings 1 and 2.	Partially Implemented – Substantial Progress 4. As per 1. Above.	Head of Pensions	31/3/2021	1
Strategic Director: Executive Director Children & Young People						
18.	St Joseph's Catholic Primary School	The school will comply with the scheme for financing schools section 4 (The treatment of surplus and deficit balances arising in relation to budget shares). The school will continue to work towards an agreed recovery plan and submit tracking evidence of recovery plans to the local authority as requested.	Partially Implemented – Limited Progress The school are continuing to work on their deficit recovery plan with Barnet Finance.	Executive Headteacher/Finance officer/Governors	30 June 2021	1
Strategic Director: Executive Director Environment						
19.	Waste Health and Safety	e. Drivers/loaders who have not signed the agreed/approved Induction list will do so to formally confirm that they have read the	Partially Implemented – Reasonable Progress Evidence was provided of sign-off of the Driver Document Pack by some but not all Waste driver operatives. Operatives	Interim Operations Manager, StreetScene	30/04/2021	1

relevant procedures/risk assessments.

signing the Driver Document Pack confirmed that they have received, read and understood all relevant documents.

We had not been provided with evidence that loaders had signed off the relevant document pack to confirm that they had received, read and understood the relevant documents.

4.2.3 Outstanding medium priority actions

	Audit Title	Audit Date	Ref	Finding	Action	Responsible officer	Due date	Progress report for Audit Committee 14 July 2021
1	Finance Global Design Principles Follow-Up: Budget Monitoring	31/3/21	1a	Unauthorised Virements	a. All virements will be approved in line with the Council's Financial Regulations.	Relevant Heads of Head of Finance - Growth, Housing, Corporate Services & Assurance	1/4/2021	Partially Implemented
2	Finance Global Design Principles Follow-Up: Budget Monitoring	31/3/21	1b	Unauthorised Virements	b. Records of all virement authorisation will be retained for referral.	Relevant Heads of Head of Finance – Growth, Housing, Corporate Services & Assurance	1/4/2021	Partially Implemented

3	Pensions Administration Governance Transition	15/12/2020	6	Project risk register is not routinely reviewed and updated If the project risk register is not routinely reviewed and updated, then there is a risk that project risks are not being actively monitored and managed.	The finding will be considered as part of the formal project debrief and captured in the lessons learnt.	Project Director	31/1/2021	Partially Implemented
4	Pensions Administration Governance Transition	15/12/2020	7	The finding will be considered as part of the formal project debrief and captured in the lessons learnt. If the workstream task list is not sufficiently detailed then there is a risk that key project tasks, reconciliations and sign offs may not be performed and impact on the success of the admin transition.	See post transition report in the action plan for finding 6. To address the data gaps, see action plans for findings 1 and 2.	Head of Pensions	31/3/2021	Partially Implemented
5	Pensions Administration Governance Transition	15/12/2020	8	Instances of non-attendance at Project Board meetings by core Project Board members If Project Board meetings are not attended by all core members of the Project Board then there is a risk that there is insufficient oversight and accountability which may result in the benefits of the project not being realised.	See formal project debrief and lessons learnt action plan in finding 6.	Project Director	31/1/2021	Partially Implemented

4.3 Completed actions

4.3.1 During this period we followed up 16 high priority and 22 medium priority actions which are deemed to have been implemented, superseded or closed. These are listed below:

4.3.2 Completed high priority actions

	Name of report	Agreed Action	Owner	Due Date	Slippage*
Strategic Director: Deputy Chief Executive					
1	Land Charges - Review of Planning Data Controls and Policies	1.5 We will assess the current state of technical infrastructure and perform a gap analysis i.e. tools, technologies and skill levels and, where gaps are identified, investments in technologies and related training will be considered and a report provided back to LBB.	Re Transformation Manager	31 March 2021	- (agreed would follow up in April 2021 therefore not reported in Q4)
2	Land Charges - Review of Planning Data Controls and Policies	2.4 We will review Uniform access requirements for teams/specific roles to ensure that access is not too narrow so updates can be made where necessary.	Re Transformation Manager	31 March 2021	- (agreed would follow up in April 2021 therefore not reported in Q4)
3	Land Charges - Review of Planning Data Controls and Policies	2.5 We will identify training requirements and develop data quality training. Additionally, we will implement further training as new data quality requirements are defined or as new technology and tools are implemented.	Re Transformation Manager	31 March 2021	- (agreed would follow up in April 2021 therefore not reported in Q4)

4	Procurement - Contract Procedure Rules (CPR) compliance February 2021	a. A quarterly exercise will be performed whereby contract register extracts from Curtis Fitch will be communicated to delivery units. Delivery units will be required to review the extract and confirm this is accurate and complete based on their knowledge of contracts in place and spend in their Directorate/Service	Managing Consultant, Capita Procurement Solutions Assistant Director - Investments & Innovation	1 May 2021	-	
5	Procurement - Contract Procedure Rules (CPR) compliance February 2021	b. CSG and Council procurement leads will confirm / agree an approach – in Consultation with Council Information Management – on the disclosure of contracts in the contracts register relating to an individual child’s placement to ensure compliance with General Data Protection Requirements (GDPR)	Managing Consultant, Capita Procurement Solutions Assistant Director - Investments & Innovation	1 May 2021	-	
6	Procurement - Contract Procedure Rules (CPR) compliance February 2021	c. Procurement training will remind Services their responsibilities for communicating contracts to CSG Procurement, for example, in procurement training. In this regard, contracts include: - Standard contracts defining the terms and conditions of delivery purchase orders, including those selected from frameworks, - spot contracts, where suppliers are selected where needs cannot be met from existing approved lists - Purchase orders (PO) where the PO constitutes the contract within the £10k to £25k value range of procurement.	Managing Consultant, Capita Procurement Solutions	1 May 2021	-	
7	Waste Health and Safety February 2021	a. All Recycling and Waste staff will attend the agreed mandatory and non-mandatory training.	Interim Operations Manager, StreetScene	30 April 2021	-	
8	Waste Health and Safety	b. All Recycling and Waste training attendance will be recorded on the training matrix to facilitate the monitoring of attendance.	Interim Operations Manager, StreetScene	30/04/2021	-	

9	Waste Health and Safety	c. R&W Training attendance/completion will be monitored by the Street Scene Health & Safety Working Group	Assistant Director, Street Scene	30/04/2021	-	
10	Waste Health and Safety	d. The Induction checklists for Recycling and Waste drivers/loaders will be reviewed to ensure that they include all relevant procedures/risk assessments linked to ensuring their health and safety. R&W management will liaise with Transport to ensure that the Induction checklists are up to date.	Interim Operations Manager, StreetScene	30/04/2021	-	
11	Edgware Primary School December 2020	The school will continue to comply with the scheme for financing schools section 4 (The treatment of surplus and deficit balances arising in relation to budget shares).	School Business Manager/ Headteacher/Governing Body	30 May 2021	-	
12	Edgware Primary School	The school will continue to work towards an agreed recovery plan and submit tracking evidence of recovery plans to the local authority as requested.	School Business Manager/ Headteacher/Governing Body	30 May 2021	-	
13	Edgware Primary School	The school has notified the local authority that the budget shortfall has arisen as a result of reduced pupil numbers which is outside the control of the Headteacher and Governors.	School Business Manager/ Headteacher/Governing Body	30 May 2021	-	
14	Edgware Primary School	The school is making staff redundant to reduce ongoing payroll costs	School Business Manager/ Headteacher/Governing Body	30 May 2021	-	
15	Frith Manor School	The school will comply with the scheme for financing schools section 4 (The treatment of surplus and deficit balances arising in relation to budget shares).	School Business Manager/ Headteacher/Governing Body	30 June 2021	-	

16	Frith Manor School	The school will continue to work towards an agreed recovery plan and submit tracking evidence of recovery plans to the local authority as requested.	School Business Manager/ Headteacher/Governing Body	30 June 2021	-	
----	---------------------------	--	--	--------------	---	--

4.3.3 Completed medium priority actions

	Audit Title	Audit Date	Ref	Finding	Action	Responsible officer	Due date
1	Public Sector Equality Duty Compliance	1/9/2018	2e	<p>Equalities policies and published information (operating effectiveness)</p> <p>If equalities policies and supporting documentation are not up to date and regularly reviewed, staff and residents may not be aware of the current equalities position at the Council, or of any requirements they need to meet to support the Council to meet the requirements of the PSED.</p>	e) A wider review of HR policies is underway. This review will ensure that policies which impact on equalities are up to date and reflect current Council practices and relevant legislation. Strategic HR will ensure all revised and new HR policies from January 2019 will be subject to an EIA before approval	Assistant Director – Human Resources & Organisational Development	30 September 2019
2	Pension Admin Governance	15/12/2020	5	<p>Capita remediation plan to address the backlog of cases does not provide clear data on progress made</p> <p>If the remediation plan does not provide clear data on the backlog of cases which have been cleared, then there is a risk that LBB are paying money to Capita in error which does not represent best value for members of the pension scheme.</p>	As requested at the October Pension Fund Committee meeting, a report will be submitted detailing the financial arrangements relating to the termination of the Capita contract for pension administration. The report will include reference to costs incurred by the pension fund due to poor performance by the administrator.	Head of Pensions	25/2/2021
3	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	2a	Evidence provided did not confirm approval by CSG Procurement of the vendor account in Integra; nor their related challenge to ensure how compliance with CPR was confirmed. CSG	For new applicable vendors, a record of the rationale followed by CSG Procurement to confirm that they are CPR compliant will be recorded as a note in the Integra E-Form workflow.	Managing Consultant, Capita Procurement Solutions	1/5/2021

4	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	3a	The take-up of training by Council officers responsible for procurement was poor. Arrangements therefore should include ensuring sufficient take-up of procurement training in Services to remind officers of their procurement responsibilities.	a. Arrangements to improve the take-up of procurement training offered will be implemented, for example planned procurement training schedules will be communicated to Senior Management in the Council to cascade to officers in the Service.	Assistant Director - Investments & Innovation Managing Consultant, Capita Procurement Solutions	1/5/2021
5	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	3b	The take-up of training by Council officers responsible for procurement was poor. Arrangements therefore should include ensuring sufficient take-up of procurement training in Services to remind officers of their procurement responsibilities.	b. The Commercial Team will support CSG Procurement in improving the take-up of procurement training throughout the Council, for example, through ensuring that poor training take-up is reported to Senior Management in Services in advance of delivery of training to challenge /chase officers in Services to improve attendance at training.	Assistant Director - Investments & Innovation Managing Consultant, Capita Procurement Solutions	1/5/2021
6	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	3c	The take-up of training by Council officers responsible for procurement was poor. Arrangements therefore should include ensuring sufficient take-up of procurement training in Services to remind officers of their procurement responsibilities.	c. Quarterly training uptake will be reported to the Procurement Board for review and action, where necessary.	Assistant Director - Investments & Innovation Keith Hinchcliffe, Managing Consultant, Capita Procurement Solutions	1/5/2021

7	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	3d	Procurement procedures were not up to date and did not define certain key processes/responsibilities clearly	d. The Procurement Toolkit 2018 and other procurement documents will be reviewed and updated, where necessary, for example in line with the Procurement New Operating Model procedures	Managing Consultant, Capita Procurement Solutions Acting Records Manager (once CSG Procurement has requested the related update in the Procurement Toolkit relating to the Records Manager role)	1/5/2021
8	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	3e	Procurement procedures were not up to date and did not define certain key processes/responsibilities clearly	e. For the Records Management aspect, responsibility for the maintenance of digital/softcopy and hardcopy contract repositories will be clarified.	Managing Consultant, Capita Procurement Solutions Acting Records Manager (once CSG Procurement has requested the related update in the Procurement Toolkit relating to the Records Manager role)	1/5/2021

9	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	3f	Procurement procedures were not up to date and did not define certain key processes/responsibilities clearly	f. CSG Procurement will request Records Management to provide an update to the Toolkit of the Records Manager role and Service responsibility in relation to the provision, storage, retrieval and safekeeping of Council contracts which will include the Service requirement to provide Records Manager with the contract, contract name and the relevant Service area/ manager/team responsible for the contract. Procurement training will raise awareness of the responsibility for Services to provide contracts to the Records Manager.	Managing Consultant, Capita Procurement Solutions Acting Records Manager (once CSG Procurement has requested the related update in the Procurement Toolkit relating to the Records Manager role)	1/5/2021
10	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	3g	Procurement procedures were not up to date and did not define certain key processes/responsibilities clearly	g. The date a new documented was created or an existing document was reviewed, with version control, will be recorded on all procurement documents.	Managing Consultant, Capita Procurement Solutions Acting Records Manager (once CSG Procurement has requested the related update in the Procurement Toolkit relating to the Records Manager role)	1/5/2021

11	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	3h	Procurement procedures were not up to date and did not define certain key processes/responsibilities clearly	<p>h. Procedure documents that have been superseded will be removed from the Intranet to avoid misunderstandings relating to process.</p> <p>Superseded: The Procurement Toolkit 2018 still refers to current procurement processes for example on all the social value, business continuity areas, etc and so should remain on the Intranet to be available for referral until it is updated. The update is covered in 2 of the other incomplete actions. The Toolkit has not been superseded by other documents; therefore this action is N/A.</p>	<p>Managing Consultant, Capita Procurement Solutions</p> <p>Acting Records Manager (once CSG Procurement has requested the related update in the Procurement Toolkit relating to the Records Manager role)</p>	1/5/2021
12	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	4a	Findings were generally satisfactory however in some instances, relating to earlier years, we were unable to locate decisions and evidence of certain formalities, for example, the consultation with Members.	a. Procurement training will remind Services of the Contract Procedure Rules decision making process relevant to accepting contract awards/ variations and extensions. Specifically, that all spend under a contract must be supported by clear audit trails of the appropriate CPR decision from initial award to contract extension/variation. For low value procurements, the risk of inadvertently breaching CPR value limits requiring acceptance/award by more senior officers will be communicate as part of training.	Managing Consultant, Capita Procurement Solutions	1/5/2021

13	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	5a	Evidence that procurement exercises were advertised on Contract Funder was not always available for review.	a. CSG Procurement training will remind Services of the requirement to advertise procurements on all relevant platforms in line with Contract Procedure Rules, for example in training and the provision of procurement support. In this instance the training / advice provided will address the risk of low value expenditure inadvertently exceeding CPR limits (spend creep) and the requirement that procurements above the 25k value limit must be advertised on Contracts Finder.	Managing Consultant, Capita Procurement Solutions	1/5/2021
14	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	5b	Evidence that procurement exercises were advertised on Contract Funder was not always available for review.	b. The copy of the procurement notice being published on Contracts Finder will be obtained prior to it being archived and retained for referral.	Managing Consultant, Capita Procurement Solutions	1/5/2021
15	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	6a	Arrangements for Re procurements and how they were managed were unclear, for example, CSG Procurement indicate that they had no oversight of procurements undertaken by Re.	a. The Procurement Board and CSG Procurement will develop arrangements to maintain oversight of procurement exercises undertaken by Re for the Council, for example requiring Re to provide a quarterly update of procurements being managed by Re for the Council to the Procurement Board for future monitoring of compliance with CPR.	Assistant Director - Investments & Innovation	1/5/2021

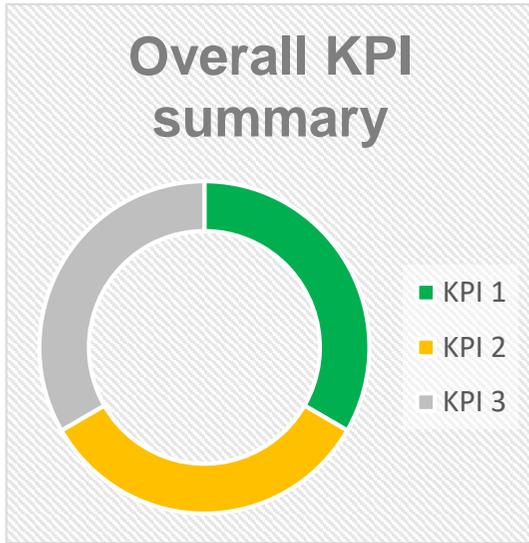
16	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	7a	Procurement Declaration of Interest forms were not completed for all procurements	<p>a. To ensure that PDIs are completed for all procurement exercises, an approach to completing PDIs will be developed and communicated when:</p> <ul style="list-style-type: none"> - selecting vendors at lower values - selecting vendors from external frameworks or approved lists - social care spot contracts <p>For example, for lower value procurements, we suggest periodic retrospective completion of PDI forms relevant to those vendor selections. For example, officers will complete PDI forms for awards to vendors made in this manner over the previous 6 months.</p>	Assistant Director - Investments & Innovation	1/5/2021
17	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	7b	Procurement Declaration of Interest forms were not completed for all procurements	b. Procurement training will be reminded of their responsibilities for completing PDI forms in terms of the HR Code of Conduct	Assistant Director - Investments & Innovation	1/5/2021
18	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	8a	The Procurement Toolkit was not clear on when financial assessments should be undertaken, for example, whether the assessment of financial position was undertaken for social care spot placement contracts	a. The responsibility for financial evaluation of tenders between Council and CSG Finance will be determined. The CPR will be updated if necessary.	Assistant Director - Investments & Innovation Managing Consultant, Capita Procurement Solutions	1/5/2021

19	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	8b	The Procurement Toolkit was not clear on when financial assessments should be undertaken, for example, whether the assessment of financial position was undertaken for social care spot placement contracts	b. The Procurement documentation, the Procurement Toolkit, will clarify the policy for when financial evaluation to assess the financial resilience of suppliers awarded contracts.	Assistant Director - Investments & Innovation Managing Consultant, Capita Procurement Solutions	1/5/2021
20	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	8c	The Procurement Toolkit was not clear on when financial assessments should be undertaken, for example, whether the assessment of financial position was undertaken for social care spot placement contracts	c. Procurement training will confirm the policy and process for the financial assessment of suppliers awarded contracts.	Managing Consultant, Capita Procurement Solutions	1/5/2021
21	Procurement - Contract Procedure Rules (CPR) compliance February 2021	01/02/2021	9a	We noted in two instances, that business continuity and related BC plans had not been addressed in the contracts. The Procurement Toolkit 2018 indicated that "For all contracts, in excess of £25,000, business continuity must be discussed, and a business continuity plan confirmed as part of contract delivery."	a. CSG Procurement training/support will remind Services to ensure information management, social value, safeguarding, insurance and business continuity contractor responsibilities are embedded as part contract delivery, specifically that business continuity plans will be confirmed as part of contract delivery.	Managing Consultant, Capita Procurement Solutions	1/5/2021

22	Schools Payroll	29/4/2020	2	User access termination process effectiveness. If operations run in a context of potential risk of segregation of duties and without a single sign-on policy, then unterminated users increase the exposure to errors and unauthorised transactions.	2. The process agreed with IT will be enforced to ensure that the terminated user's system access is removed immediately. Capita will communicate with IT in advance of the user's final day to ensure that IT have enough time to set up the system to remove the user's access in a timely manner. Capita management will obtain written confirmation from IT on the termination date that the user account has been closed, along with a system screenshot to support it.	Business Manager Carlisle, Capita HR Excellence Manager Capita Employee Solutions	31/5/2020
----	-----------------	-----------	---	--	--	--	-----------

Appendices

Appendix A: Key performance indicators (KPIs)



KEY:

Fully Achieved

Partially Achieved

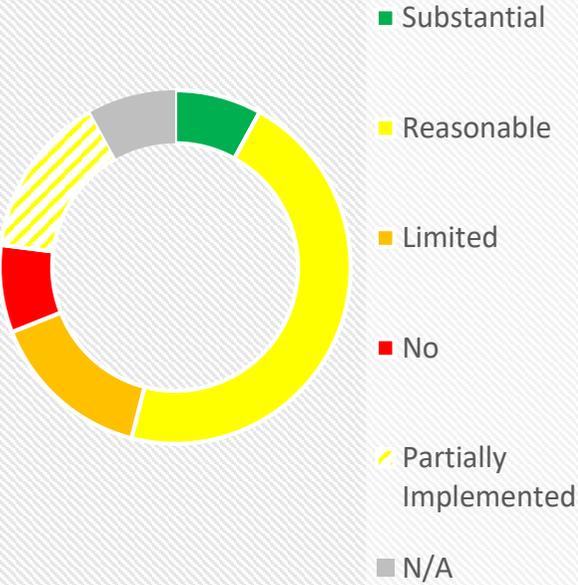
Not Achieved

N/A



KPI	Target	Results	Comment										
<p>1. % of Plan delivered</p> <p>Narrative: The target for Q1 is an annual target however this year we only set a six month plan. We have delivered 61% of that six month plan.</p>	27%	61%	<p>Work in progress is incorporated as follows:</p> <table border="1"> <tr> <td>Not Started</td> <td>0%</td> </tr> <tr> <td>Planning</td> <td>20%</td> </tr> <tr> <td>Fieldwork</td> <td>50%</td> </tr> <tr> <td>Draft Report</td> <td>90%</td> </tr> <tr> <td>Complete</td> <td>100%</td> </tr> </table> <p>Applying these %s to work in progress shows that we have delivered 61% of our plan.</p> <p>Up to 25% = Not Achieved 26% - 50% = Partially Achieved 51% = Fully Achieved</p>	Not Started	0%	Planning	20%	Fieldwork	50%	Draft Report	90%	Complete	100%
Not Started	0%												
Planning	20%												
Fieldwork	50%												
Draft Report	90%												
Complete	100%												
<p>2. Verification that at least 90% of Critical and High Risks have been mitigated by management at the time of follow up</p>	90%	61%	<p>0-49% = Not Achieved 50-89% = Partially Achieved 90% = Fully Achieved</p>										
<p>3. Average customer satisfaction score for year to meet or exceed acceptable level for at least 85% of completed surveys</p>	85%	N/A%	<p>0-49% = Not Achieved 50-84% = Partially Achieved 85% = Fully Achieved</p> <p>Note: no customer satisfaction survey responses received yet this year.</p>										

Assurance Ratings



<p>4. % of reports year to date achieving:</p> <ul style="list-style-type: none"> •Substantial •Reasonable •Limited •No Assurance •Partially Implemented •N/A 	<p>N/A</p>	<p>8% 46% 15% 8% 15% 8%</p>	
--	-------------------	---	--