

High Importance Recommendations – Position at 7<sup>th</sup> September 2021

<u>Audit Title (Owner)</u>	<u>Summary of Finding(s) and Recommendation(s)</u>	<u>Management Response</u>	<u>Action Date (by end of)</u>	<u>Confirmed Implemented</u>
Reported July 2021				
Government Procurement Cards (Chief Accountant)	<p>This report was finalised in March 21, whilst no Hi Importance recommendations were raised, there were a number of medium recommendations which has resulted in a Partial assurance being given. Some of the key weaknesses related to:</p> <ul style="list-style-type: none"> <li>• absence of receipts and VAT invoices</li> <li>• lack of managers approval of new applications and review of submitted claims</li> <li>• no checks to deactivate cards after staff have left</li> <li>• no review to ensure continued business need for the cards.</li> </ul>	<p>Management have agreed and implemented the recommendations and reminders have been sent to card holders to remind them of the guidance and expectations. Further internal audit follow-up is planned in Qtr2 to ensure improvements have been made.</p> <p><b>Awaiting further update in time for Committee</b></p>	Sept 21	
Reported March 2021				
Social Value within Procurement (Head of Procurement Services)	<p>One High Importance recommendation was made in this audit report.</p> <p>Finding: Sample testing identified:</p> <ul style="list-style-type: none"> <li>• Monitoring arrangement for Social Value (SV) Key Performance Indicators (KPIs) was not specified in the sample contracts</li> </ul>	<p><b>Action is ongoing to implement this by the revised deadline. An Invitation to Tender has been issued for a Social Value monitoring System, with tenders due back later this month (Sept 21).</b></p>	<p>July 21</p> <p><b>Extended to Dec 21</b></p>	

	<ul style="list-style-type: none"> <li>there was no evidence to confirm that contract managers were monitoring the suppliers to ensure they had delivered their commitments and fulfilled their contractual obligations with regards to SV.</li> </ul> <p>Recommendation: The monitoring arrangements of SV - KPI's should be determined and included in the contract; these should be actively monitored by contract managers and periodically reported.</p>			
Reported June 2020				
Schools' Governance – (LA Scheme for Financing Schools)	<p>The Audit highlighted one High Importance recommendation:</p> <p>Finding: The Scheme for Financing has not been amended to reflect the mandatory revisions as notified in the DfE directed revisions dated 19/08/2015 or 22/03/2018.</p> <p>Recommendation: The Scheme for Financing Schools should be updated to reflect any directed revisions as notified by the DfE.</p>	<p>The Scheme for financing is currently being updated with a view to completing by the end of August 21, this will include directed revisions as notified by the DfE</p> <p><b>Awaiting further update in time for Committee</b></p>	<p>June 20</p> <p>Dec 20</p> <p>June 21</p> <p><b>Extend to Aug 21</b></p>	
GDPR (Data Protection Officer - DPO)	<p>Within the earlier audit (Nov 18) it was confirmed that although Information Asset Registers (IAR) had been completed by relevant sections, gaps had yet to be identified – this could potentially lead to</p>	<p><b>1. The business case for extra resourcing has been drafted by the DPO and this will be submitted to the Director of Delivery, Communications and Political Governance by</b></p>	<p>Jan 2021</p> <p>June 2021</p> <p>Sept 2021</p>	

	<p>Data/Information breaches as gaps in compliance are not identified.</p> <p>Two High Importance recommendations were made:</p> <ol style="list-style-type: none"> <li>1. The Data Protection Officer should put forward a proposal to Senior Management if it is considered there is a need for additional resources to be allocated to undertake meetings with the Information Asset Owners in order to complete the IAR's and associated action plans.</li> <li>2. Meetings with Information Asset Owners should be undertaken as a matter of urgency to identify possible gaps in meeting Data Protection Act requirements. These gaps should then form sectional action plans which the relevant section should be monitored against.</li> </ol>	<p><b>mid-September. Once agreed this will then be sent to the Finance Team for approval.</b></p> <ol style="list-style-type: none"> <li>2. <b>Progress is being made to complete the gap analysis work on the Information Asset Registers. Two graduates from De Montfort University were recruited in mid-August to undertake some project work on a) the information asset register and b) the information sharing agreements. The graduates have been recruited for six weeks, thereafter the DPO will take stock of any remaining tasks that are yet to be completed.</b></li> </ol>	<p><b>Extend to Dec 2021</b></p>	
Reported November 2019				
SEND Funding (Director Adult Social Care & Commissioning)	<p>This audit identified a number of significant areas for improvement; four High importance recommendations were included in the report:</p> <ol style="list-style-type: none"> <li>1. A lack of quality assurance checks to confirm that SEND funding was being spent appropriately, with a particular focus on value for money and children's outcomes.</li> <li>2. No clear policy or process in place to allow the LA to identify and use clawback procedures to reclaim any unspent or incorrectly spent SEND funds.</li> <li>3. Lack of robust reporting mechanisms to allow the Special Education Service (SES) team to track and trace changes to pupil</li> </ol>	<p>All recommendations from the initial audit report were agreed by management. Testing undertaken to determine the progress made against the individual high importance recommendations, only one remains in progress</p> <ol style="list-style-type: none"> <li>2. <b>Clawback conditions have been drafted and passed to the Senior Accountant (Schools) to be included in the finance document for schools in Leicester. This is awaiting to be presented and agreed at the next Schools Forum (scheduled for the Autumn term) prior to it being formalised in the Scheme for Financing Schools.</b></li> </ol>	<p>Nov 19</p> <p>June 20</p> <p>Feb 21</p> <p>Jun 21</p> <p><b>Extended to Oct 21</b></p>	<ol style="list-style-type: none"> <li>1. Yes</li> <li>2. <b>Partially</b></li> <li>3. Yes</li> <li>4. Yes</li> </ol>

	circumstances in a timely manner, which can lead to overpayments being made to a school. 4. There was no clear reconciliation procedures to ensure payments made to individual providers are accurate and in line with approved rates.			
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Audit/A&RC/210929/Follow-up/Appendix 2 HI Progress Report

Last Revised 7<sup>th</sup> September 2021