

High Importance Recommendations – Position at 28th October 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"> • absence of receipts and VAT invoices • lack of managers approval of new applications and review of submitted claims • no checks to deactivate cards after staff have left • no review to ensure continued business need for the cards. 	<p>The main team has been impacted by the organisation review, so in real terms will not be able to accommodate a follow-up audit until Q4. Further internal audit follow-up is now planned in Qtr4 to ensure improvements have been made.</p>	<p>Sept 21 Extend to Feb 22</p>	
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"> • Monitoring arrangement for Social Value (SV) Key Performance Indicators (KPIs) was not specified in the sample contracts 	<p>Action is ongoing to implement this by the revised deadline. Tenders have been received and are being evaluated with the aim to award a contract before the end of Dec 2021.</p>	<p>July 21 Extended to Dec 21</p>	

	<ul style="list-style-type: none"> 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. <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 (Principal Accountant, Education and Children's Services)	<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>	Finalising the Scheme for Financing Schools document is taking longer than anticipated as major updates need to be done. An extension has been requested to December 21	<p>June 20</p> <p>Dec 20</p> <p>June 21</p> <p>Aug 21</p> <p>Oct 21</p> <p>Extend to Dec 21</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>	1. A revised draft of the Business Case for resourcing is due to be submitted to Senior Management by the end of October 2021.	<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"> 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. 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. 	<p>2. The Records of Processing Activity has recently been updated. Once extra resource has been put in place to ensure that meetings can be held with Information Asset Owners. If funding is agreed the Information Governance Team will need a few months to reorganise and recruit. The Information Sharing Register has been reviewed and several actions are to be prioritised on reviewing some Information Sharing Agreements.</p>	<p>Extend to Dec 2021</p> <p>Extended to Jan 2022</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"> 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. 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. 3. Lack of robust reporting mechanisms to allow the Special Education Service (SES) team to track and trace changes to pupil 	<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"> 2. 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. <p>Awaiting further update in time for Committee</p>	<p>Nov 19</p> <p>June 20</p> <p>Feb 21</p> <p>Jun 21</p> <p>Extended to Oct 21</p>	<ol style="list-style-type: none"> 1. Yes 2. Partially 3. Yes 4. Yes

	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/211124/Appendix 2 HI Progress Report

Last Revised 28th October 2021