

High Importance Recommendations – Position at 18th February 2022

<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 March 2022				
Eyres Monsell Primary School	A significant number of recommendations were made in this audit report, including 4 high importance (HI), which led to a partial assurance being given. Findings and recommendations in the report related to: Governance, Financial Reporting, Purchasing, Income, Banking, Asset Security, Managing Significant unexpected incidents; the 4 Hi Importance recommendations related to Payroll and Information Governance.	The school has provided Internal Audit with an action plan which outlines the progress made against each of the recommendations made in the report. A review of the action plan indicates that almost all (including the 4 Hi's) of the recommendations appear to have been implemented. A formal follow-up is planned in the next financial year, where documentary evidence will also be reviewed. The outcome of this audit will be reported back to the A&RC.	Jun 2022	
Reported July 2021				
Government Procurement Cards (Chief Accountant)	This report was finalised in March 21, whilst no High 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: <ul style="list-style-type: none"> • absence of receipts and VAT invoices • lack of managers approval of new applications and review of submitted claims 	Internal audit has undertaken a follow up of recommendations made in the report; results from the testing shows that systems and processes are in place to address the recommendations.	Sept 21 Extend to Feb 22	Yes

	<ul style="list-style-type: none"> no checks to deactivate cards after staff have left no review to ensure continued business need for the cards. 			
Reported March 2021				
Social Value within Procurement (City Barrister & Head of Standards Monitoring Officer)	<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 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>	<p>A social value monitoring system has been procured, which will be under the new Head of Procurement (HOP) once appointed to get configured and embed in teams to use. This solution will enable the monitoring of the social value cited in successful providers responses. Full reporting will also be able to be produced. However, it was reported that the procurement team has lost significant numbers from their management team, which has meant the implementation is likely to be delayed by approximately 3-6 months.</p>	<p>July 21</p> <p>Dec 21</p> <p>Extend to Jun 22</p>	
Reported June 2020				
Schools' Governance – LA Scheme for Financing Schools	<p>The Audit highlighted one High Importance recommendation:</p> <p>Finding:</p>	<p>Finalising the Scheme for Financing Schools document is taking longer than anticipated as major updates need to be done. The extension to December 2021 was not adequate.</p>	<p>June 20</p> <p>Dec 20</p>	

<p>(Head of Finance, Education and Children’s Services)</p>	<p>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>Competing priorities, particularly the completion of the school and other DSG block budgets for the end of January 2022 have taken precedence.</p> <p>A further extension to end of February has been requested.</p>	<p>June 21 Aug 21 Oct 21 Dec 21 Extend to Feb 22</p>	
<p>GDPR (Data Protection Officer - DPO)</p>	<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 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. 	<ol style="list-style-type: none"> 1. The business case has been considered by Senior Management and partly accepted. Extra resource has been allocated to the IG&R team from April 2022 with funding for an extra IG Assistant. Time limited and front loaded resource will also be considered for specific pieces of work e.g. Information Asset Owners training/meetings. 2. Recruitment of the IG Assistant to be completed by April 2022. Project to progress, training/meetings with Information Asset Owners to run from May – Nov 2022 	<p>Jan 21 June 21 Sept 21 Dec 21 Extend to Apr 22</p> <p>Jan 22 Extend to Nov 22</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 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. 	<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> <p>Clawback conditions have been drafted and are awaiting being updated in the Scheme for Financing.</p> <p>2. In the meantime management have indicated that claw back conditions have been updated in the Schools Funding Schedule and this will also be included in the Schools Extranet bulletin.</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. Yes 3. Yes 4. Yes

Audit/A&RC/220316/Appendix 2 HI Progress Report
Last Revised 18th February 2022