

## APPENDIX 2 – Critical and High Priority Recommendations

### 2020-21 Internal Audit Annual Report Audit Committee 5<sup>th</sup> October 2021

#### Introduction

This appendix summarises high priority recommendations (and one critical priority recommendation) arising from audit reviews since our last update to Committee in January 2021. It provides an overview of findings in areas where control weaknesses have been identified that present a critical or high risk to specific service objectives.

***Satisfactory management responses to audit recommendations have been obtained. Follow up reviews will be conducted to assess the level of implementation of audit recommendations.***

Reference	Audit Title
CC20-4	Capital Programmes
	<ul style="list-style-type: none"><li>Oversight of community school assets.</li></ul>

Reference	Audit Title
CC20-6	Contract Management
	<ul style="list-style-type: none"><li>Identifying and addressing non-contract spend; and</li><li>Recordable decisions relating to waivers.</li></ul>

Reference	Audit Title
FR20-3	IT Application Reviews - CivicaPay
	<ul style="list-style-type: none"><li>Supplier performance management; and</li><li>Supplier controls assurance.</li></ul>

Reference	Audit Title
PS20-2	Safeguarding Adults – Governance and Records Management*
	<ul style="list-style-type: none"><li>Evidence of case management and approval (critical priority);</li><li>Timeliness of case management activity; and</li><li>Retention of evidence to support case closure.</li></ul>

*\*Given the critical priority recommendation, management have provided an update on actions being taken at Note 1 below.*

Reference	Audit Title
PS20-6-1	Blessed Sacrament Roman Catholic Primary School
	<ul style="list-style-type: none"> <li>Purchasing and expenditure (purchase orders, debit cards and staff reimbursements).</li> </ul>

Reference	Audit Title
PS20-6-2	Gillespie Primary School
	<ul style="list-style-type: none"> <li>Purchasing and expenditure (use of purchase orders and staff reimbursement policy); and</li> <li>HR and payroll (vetting of new starters and volunteers, countersigning of payroll and use of a leavers' checklist and procedure).</li> </ul>

Reference	Audit Title
PS20-6-4	Robert Blair Primary School
	<ul style="list-style-type: none"> <li>Lettings (lettings policy/scale of fees and liability insurance).</li> </ul>

Reference	Audit Title
PS20-6-5	Sacred Heart Catholic Primary School
	<ul style="list-style-type: none"> <li>Purchasing and expenditure (use of purchase orders and application of petty cash limits).</li> </ul>

Reference	Audit Title
ER20-4	Business Continuity Planning
	<ul style="list-style-type: none"> <li>Regular review and updates of Business Continuity Plans relating to Housing Repairs.</li> </ul>

Reference	Audit Title
HOU20-1	HomeBuild Programme
	<ul style="list-style-type: none"> <li>Reporting of programme spend and budget to the New Homes Board.</li> </ul>

Reference	Audit Title
HOU20-2	Elthorne First Tenant Management Co-Operative
	<ul style="list-style-type: none"> <li>Governance - completeness and adequacy of policies;</li> </ul>

Reference	Audit Title
HOU20-2	Elthorne First Tenant Management Co-Operative
	<ul style="list-style-type: none"> <li>• Governance – vetting of new starters;</li> <li>• Governance - insurance for contractors and self-employed workers;</li> <li>• Financial management – purchase orders;</li> <li>• Financial management - reserve fund and major works account;</li> <li>• Financial management - service charge;</li> <li>• Value for money from procurement of goods and services – quotations; and</li> <li>• Financial management – Management Committee oversight.</li> </ul>

Reference	Audit Title
AD20-3	People Friendly Streets
	<ul style="list-style-type: none"> <li>• Lack of formal risk management framework and inconsistent approaches to risk management.</li> </ul>

### Note 1

#### **Safeguarding Adults – Governance and Records Management – summary management response**

##### **Actions Taken**

A service improvement plan has been implemented. This plan addresses our safeguarding adults' arrangements including our policies, procedures, guidance, training, support and education of staff, our systems, culture, the performance and quality of safeguarding work and our leadership and management responsibilities. This plan will be scrutinised and reviewed by our Quality Assurance Board and Senior Leadership Team.

Following the Internal Audit undertaken as part of the 20/21 Internal Audit plan, the Safeguarding Adults Unit also undertook an immediate review of the cases that we subject to the Internal Audit as well as 15 additional safeguarding cases, in order to increase the sample size to a 10% sample of all safeguarding enquiries from 2020/21. This additional review highlighted some of the same issues raised by Internal Audit. Individual team improvement plans are being implemented to ensure senior management oversight of progress. These improvement plans will be scrutinised alongside the overarching service improvement plan at the Quality Assurance Board.

A desk top review has taken place of all current open safeguarding adults' enquiries and all safeguarding cases closed in the previous 6 months to ensure that services users are safe and mitigations are in place. This review revealed no concerns relating to the safety of the service users referred in the open or recently closed cases.

**APPENDIX ENDS**