

Appendix B: Overdue audit actions (high and medium priority)

Audit	Officer Responsible	Grade	Target Date	Finding Description	Recommendation	Agreed Action	Latest update from officers
Financial Systems Key Controls 2022-23	Head of Financial Services	High	31/03/2024	Debt recovery	A specific project should be established to ensure recovery action in respect of overdue debts is brought up to date and that sufficient resources are in place to maintain recovery action going forward. All cases with dispute codes should be periodically reviewed to ensure that appropriate action is being taken to resolve any outstanding issues and resume recovery action as soon as possible. Priority should be given to collecting the larger outstanding debts, particularly those in relation to HIC deferred rents, outstanding section 106 payments and the remaining property charges due from Leicestershire County Council.	Noted, the new finance system will enable automatic reminders to be sent which will make the process much smoother going forward. During July and August, a catchup exercise on the outstanding reminder letters is being undertaken.	March 2024: still working on sundry debts post go -live (also ties into the bank reconciliation project) - once this work is concluded for 31st March 2024 we will begin debt recovery and review of sundry debt arrears for 2024/25 onwards.
Temporary Accommodation 2021-22	Community Partnerships Service Manager	Medium	30/09/2022	Procurement strategy.	<p>A procurement strategy should be produced in accordance with the relevant legislation and statutory guidance. Management may wish to consolidate the procurement strategy with the Council's temporary accommodation placements protocol – an example document has been shared with management.</p> <p>The strategy should be agreed with the Council's Commissioning Service Manager and approved by Cabinet, after which, it should be communicated to the relevant staff and applied accordingly going forward.</p>	Support the recommendation which will be actioned by the Senior Housing Advisor.	April 2024: the work is continuing with a strategy coming after the current project is completed by the end of 2024 - there is not going to be a meaningful update on this task until October 2024.

Partnerships and shared services 2022-23	Director Finance & S.151 Officer	Medium	30/06/2023	Business continuity.	<p>Update the partnership register to include a column to indicate whether the service is considered business critical and, if so, for the relevant service manager to record whether a suitable and up-to-date business continuity plan is in place for the partnership.</p> <p>Ensure that the business continuity plan for the revenues and benefits partnership is reviewed, updated and uploaded to the Resilience Direct system and that the payroll Business Continuity Plan (BCP) reflects the new partnership.</p>	Partnership Register to be updated to reflect recommendation.	July 2024: HoS tasked to update the partnerships register. The audit rests around the completion of the partnership register was discussed by CMT/SLT in May 2024. Currently being updated now and likely to be incorporated into Pentana.
ICT Asset Management 2022-23	Head of ICT	Medium	30/06/2023	ICT Software Asset Register.	<p>A corporate central register for all software applications and licenses is to be developed and implemented. This Register should contain key fields, such as:</p> <ul style="list-style-type: none"> •Software information; •Licensing information; •Renewal dates; •Department owner; •Support contact information; and •Purchase information. <p>The Register should be reviewed regularly for accuracy by the relevant service area.</p>	An output from the Business Applications workstream of the ICT Transformation Programme is a software register including the key fields listed. This data will be imported into the same system used for Hardware asset management.	April 2024: evidence of completion not available. Work remains in progress.
Partnerships and shared services 2022-23	Director Finance & S.151 Officer	Medium	31/07/2023	Partnership policy.	<p>When the current strategic management review has been completed, the Council should review and update its partnership and shared services policy. The updated policy should clearly distinguish between different types of partnership and set out more clearly the relative governance, performance and risk management arrangements for each. It should include a clear evaluation and gateway approval process for any proposals to enter into significant new operational partnership or shared service arrangements.</p>	The Council's governance arrangements are currently being reviewed. The development of a partnership policy will be included as part of that overall review.	July 2024: HoS tasked to update the partnerships register. The audit rests around the completion of the partnership register was discussed by CMT/SLT in May 2024. Currently being updated now and likely to be incorporated into Pentana.

Partnerships and shared services 2022-23	Director Finance & S.151 Officer	Medium	31/07/2023	Officer responsibilities.	Ensure that ongoing responsibility for review and update of the partnership policy and partnership register is formally allocated to a member of staff following the departure of the Community Partnerships Manager. In addition, a member of CMT should be nominated as the accountable officer for all matters in relation to partnerships and shared services following update of the policy (R1).	The Partnership Policy will rest with the Director of Resources (&s.151 officer). Operationally this will be immediate, but will be embedded as part of the wider review of governance (and respective delegations).	July 2024: HoS tasked to update the partnerships register. The audit rests around the completion of the partnership register was discussed by CMT/SLT in May 2024. Currently being updated now and likely to be incorporated into Pentana.
Partnerships and shared services 2022-23	Director Finance & S.151 Officer	Medium	31/07/2023	Partnership register.	Update the partnership and shared services register to include additional information as follows: <ul style="list-style-type: none"> •details of the annual financial and/or resource commitment provided by the Council; •key performance measures, outcomes or savings targets; •for service delivery partnerships, date of last review/update of the partnership agreement; •future expiry, review or break clause dates. 	Agreed	July 2024: HoS tasked to update the partnerships register. The audit rests around the completion of the partnership register was discussed by CMT/SLT in May 2024. Currently being updated now and likely to be incorporated into Pentana.

Partnerships and shared services 2022-23	Director Finance & S.151 Officer	Medium	31/07/2023	Review and update the parking partnership agreements and revenues and benefits agreement.	Review and update the various agreements and SLAs making up the parking partnership to ensure they remain fit for purpose and reflect any changes in relevant legal or regulatory requirements. Review and update the Revenues and Benefits partnership (LRBP) agreement, which expired in April 2021.	General - Current partnerships will be reviewed and establish agreement review dates, with the register duly updated. LRBP - The Monitoring Officer for the LRBP (Hinckley & Bosworth DC) has recognised that the current agreement has expired but partners would continue to work "to the agreement" pending a new one being developed/put in place for the move to a sole/single employer. Parking - To be updated as part of the review of all partnership arrangements.	July 2024: HoS tasked to update the partnerships register. The audit rests around the completion of the partnership register was discussed by CMT/SLT in May 2024. Currently being updated now and likely to be incorporated into Pentana.
Procurement 2022-23	Director - Finance	Medium	29/09/2023	Agency staff expenditure recording and procurement.	Undertake a review of agency staff procurement arrangements to ensure all contract managers are aware of the procurement requirements and responsibilities in accordance with the Council's SORP, including record keeping. The review should determine the causes of the current discrepancies with outcomes of this review collated into an action plan with clear actions assigned to members of staff and a suitable time frame to complete them. Follow up action would ensure that actions were reviewed, and non-compliance could be escalated.	A review of interim staff procurement arrangements to be undertaken. This may require the development of new procedures.	May 2024: In discussion with Welland Partnership to sort out a procedure.

Partnerships and shared services 2022-23	Director Finance & S.151 Officer	Medium	31/10/2023	VFM review.	Develop a schedule of rolling reviews for service delivery partnerships and shared services so that all arrangements are reviewed over a period of 5 years. Reviews should be timed to coincide with any relevant provisions in the respective agreements (e.g. notice periods, exit or break clauses). Reviews should consider whether the arrangement continues to deliver the expected benefits, remains consistent with the Council's corporate objectives and delivers value for money based on objective criteria (e.g. benchmarking against alternative options). The partnership register could be adapted to record the date of the next review to act as a trigger to carry out the necessary work.	To be completed as part of the review of the partnership policy/register review.	July 2024: HoS tasked to update the partnerships register. The audit rests around the completion of the partnership register was discussed by CMT/SLT in May 2024. Currently being updated now and likely to be incorporated into Pentana.
Enforcement activity 2023-24	Interim Head of Legal Services and Deputy Monitoring Officer	Medium	31/10/2023	Corporate Enforcement Group	<p>A Corporate Enforcement Group or similar would provide an opportunity for senior managers and employee representatives to work together to achieve and support consistent, consultative and collaborative enforcement across the Council.</p> <p>The Group could provide a forum in which officers can share and access the knowledge and expertise that exists across the Council, as well as maximising economies of scale when purchasing enforcement equipment and training. It would also provide opportunity to consult with colleagues on policy and procedural matters relating to the investigation and enforcement of non-compliances with relevant legislation, whichever Council service they are located within</p>	Agreed	July 2024: We are working towards this recommendation which has slipped due to capacity in the legal team. We are in the process of recruiting a new legal team. In the meantime, we can confirm the relevant Heads of Service have been contacted on 08.07.2024 in relation to setting up a Corporate Enforcement Group. We will update further in August 2024.

Enforcement activity 2023-24	Head of Service Development Management	Medium	31/10/2023	Planning Enforcement Register	To update the Council's website with the most recent Planning Enforcement Register of Issued Notices.	Agreed. This will be reviewed and updated	June 2024: The HDC Corporate Systems Administrator has done some Uniform work that may achieve getting Enforcement records displayed online. This work is in progress, but has yet to be live tested.
Enforcement activity 2023-24	Interim Head of Legal Services and Deputy Monitoring Officer	Medium	30/11/2023	Prosecution Files	Develop a corporate prosecution file template for enforcement officers to use. This will ensure consistency and standardisation in the way cases are documented and organised and would provide assurance that that all necessary elements have been considered.	Agreed	July 2024 : We are working towards this recommendation which has slipped due to capacity in the legal team. We are in the process of recruiting a new legal team. In the meantime, we are looking at support to develop the prosecution file template, dependant on the outcome of upcoming Lawyer interviews. We will update further in August 2024.
Financial Systems Key Controls 2022-23	Head of Financial Services	Medium	31/12/2023	Debt management policy	As recommended in 2020/21, the corporate debt policy should be updated to ensure Appendix 3 (write-offs) is fully complete and consistent with the Council's constitution. The policy and any associated procedure notes should specify the officer responsible for the policy/procedure and include version control information and expected date of the next review.	Noted – will be scheduled to look at post the finance system go live in September 2023.	March 2024: To be updated at the next constitutional review.

Financial Systems Key Controls 2022-23	Head of Financial Services	Medium	31/12/2023	Debt recovery performance.	Review and update the target for sundry debt arrears to a more realistic level. Given the current high level of outstanding debt, it is also recommended that the KPI should be escalated to CMT for closer monitoring and control.l.	The work noted above should reduce the levels of debt to back in line with target. Suggest is we review the targets once bedded into new system so for Qtr. 3 onwards.	March 2024: still working on sundry debts post go-live (also ties into the bank reconciliation project) - once this work is concluded for 31st March 2024 we will begin debt recovery and review of sundry debt arrears for 2024/25 onwards.
Managing Major Projects 2022-23	Michael Curtis	Medium	31/12/2023	Benefits tracking	Set a target date for developing a combined benefits tracker that is reported regularly to the Programme Board. Include training to key officer on the requirement to develop and include measurable benefits in project documentation.	Programme Manager to include benefits in CMT Programme Board reports. Project Management Skills training for Service Managers.	June 2024: Project Officers have commenced work to document benefits for their allocated projects within the Programme. Once this has been completed later in 2024 it will be incorporated into Programme Board reporting for the whole programme.

Enforcement activity 2023-24	Interim Head of Legal Services and Deputy Monitoring Officer (Julie Young)	Medium	31/01/2024	Enforcement Training Plan	<p>Review the training needs of enforcement officers across Council services and implement a Council wide enforcement activity training plan.</p> <p>Develop relationships with other Local Authorities to maximise opportunities for joint training and development sessions and cost reductions.</p>	Agreed	<p>July 2024 : We are working towards this recommendation which has slipped due to capacity in the legal team. We are in the process of recruiting a new legal team. In the meantime, we can confirm the relevant Heads of Service have been contacted on 08.07.2024 in relation training needs within their respective service areas. We will update further in August 2024.</p>
Financial Systems Key Controls 2022-23	Head of Financial Services	Medium	31/03/2024	Timely completion and review of bank reconciliations.	<p>Ensure that all bank reconciliations are completed and reviewed in a timely manner. The name of preparer and reviewer and date of preparation and review should be completed in all cases as evidence of this.</p>	<p>One the new finance system is in place, due to go live in September 2023, then we are hoping the bank reconciliations will be back in house and produced in a more timely manner. In the new system we have simplified the processes to streamline and assist with the timeliness. There will be a period of bedding in and training once new system goes live in September hence the implementation date of March 24 for completion.</p>	<p>June 2024: 2023/24 reconciliations completed. For 2024/25 onwards we will be aiming to achieve this recommendation.</p>

Financial Systems Key Controls 2022-23	Head of Financial Services	Medium	31/03/2024	Timely resolution of bank reconciliation discrepancies.	Officers should ensure that adequate resources are allocated to the investigation and resolution of the differences recorded in the 2022/23 reconciliations and ensure that these are cleared as part of the year-end closure process. Going forward, all differences and unidentified balances should be investigated and resolved prior to the following month's reconciliation, wherever possible, and the bulk write-off of unresolved items avoided.	Agreed, As part of the new system the bank reconciliation processes will be simplified and streamlined, this will therefore help with the resolution of discrepancies.	June 2024: 2023/24 reconciliations completed. For 2024/25 onwards we will be aiming to achieve this recommendation.
Enforcement activity 2023-24	Interim Head of Legal Services and Deputy Monitoring Officer	Medium	31/03/2024	Enforcement Policies	<p>A holistic review of all the Council's enforcement policies should take place to ensure they are all aligned, up to date and there are no duplications.</p> <p>Consideration should be given to developing one single Corporate Enforcement Policy that has a number of supplementary schedules that set out the approach to dealing with specific regulatory areas rather than separate policies. This would simplify the administrative process and promote consistency and clarity in policy implementation.</p> <p>The policy should have a named owner to ensure accountability and responsibility for the policy's implementation and maintenance.</p> <p>Both issue date and review date should be recorded on the policy to provide a reference point for when the policy was created and to ensure the policy is regularly reviewed.</p>	Agreed	July 2024: The Council's generic enforcement policy has been updated based on the recommendation. The draft document has been shared with relevant officers for comment (email from Head of Regulatory Services dated 01.07.2024). We will update further in August 2024.