WNC Directorate	Audit	Findings	Recommended Actions	Responsible Officer	Category	Revised Date	Status Update comment - December 2021
NCC Finance	Accounts Payable	**Manual upload process** Analysis highlighted that a significant number of manual upload spreadsheets have been submitted overall without an approved business case in place that outlines why the manual upload process is appropriate or necessary.	Accounts Payable to develop a business case that can be used to outline the case for services using/continuing to use manual upload spreadsheets. Each service submitting manual upload spreadsheets contacted and required to complete the business case. AP management to review each case for purchasing controls and efficiency within AP and the impact on each service. Any service where the business case is rejected could be given a documented grace period while they put new operational processes in place.	Head of Finance Operations	Important		Implemented
NCC Finance	Accounts Payable	**Non-commercial supplier set up** A supplier was set up as a non-commercial supplier without legitimate reason. The supplier was already set up on ERP Gold as a commercial supplier.	New supplier create process amended to ensure that any request to set up a new supplier includes a check whether the supplier already exists as a different type of supplier on the system. If found to be the case: • AP Team should challenge the request and require the requesting service to provide a written explanation of why the same organisation needs to be set up as two separate supplier types. • The request should be reviewed by an AP manager and only set up in ERP Gold where the manager is satisfied there is a legitimate need.	Head of Finance Operations	Important		Implemented
NCC Finance	Accounts Payable	**Duplicated supplier on ERP** Virgin Media Ltd was set up as separate suppliers in ERP Gold – 8 times as a commercial supplier, twice as a non-commercial supplier and once as a commercial that was configured for non-invoice payments.	A review of Virgin Media Ltd suppliers in ERP gold undertaken to reduce the number of suppliers for that company and ensuring that the instances where Virgin Media Ltd is set up for non-commercial payments are either deleted or disabled.	Head of Finance Operations	Important	31st March 2022	A Duplicate Suppliers report is now available in ERP to identify suppliers with duplicate payment sites. In addition to the BAU processes above, an exercise will be undertaken specifically to review the Virgin Media Ltd suppliers but this has been delayed due to the high priority work on embedding systems at the new Northamptonshire LAs, including supplier data migration work which has had a significant impact on the Supplier Maintenance Teams resources. This action has also been delayed as any open orders on the relevant supplier records need to be reviewed and closed in advance. (this finding only related to CCC so n/a for NCC as was).
NCC Finance	Accounts Payable	**Commercial and non-commercial company set up** A company was set up as multiple non-commercial and commercial suppliers.	Review of suppliers in ERP undertaken to identify any further instances where the same company is set up as both a commercial and non-commercial supplier. Each case reviewed to establish if the existence as both suppler types is appropriate and if not it should be determined which supplier instances should be deleted or disabled.	Head of Finance Operations	Important	31st March 2022	To mitigate this risk the New Supplier Request form advises the user to check that a supplier record does not exist in ERP and the Suppliers team is required to complete further checks to prevent duplicate supplier records being set up in ERP. A Duplicate Suppliers report is now available in ERP to identify suppliers with duplicate payment sites and this will be used to undertake an exercise to identify and review any existing suppliers that are set up as both commercial and non-commercial types. This has been delayed due to the high priority work on embedding systems at the new Northamptonshire LAs, including supplier data migration work which has had a significant impact on the Supplier Maintenance Teams resources. This action has also been delayed as any open orders on the relevant supplier records need to be reviewed and closed in advance. This is a significant piece of work that requires considerable resource to review supplier databases. Due to Future Northants and the additional suppliers that were migrated this has increased the scope and volume of work required and linked to the work in the above action.
NCC Finance	Accounts Payable	**Bank details** Sample testing identified in 24 cases, the bank detail change was not recorded on the AP supplier amendment spreadsheet. As a result there was no record of the nature of the checks undertaken and that the supplier bank detail amendment process had been fully complied with.	Supplier bank detail amendment procedures updated to include a weekly reconciliation between the supplier amendment spreadsheet and the ERP Gold report of all supplier bank detail changes. To identify instances where verification checks as required by procedures may not have been undertaken/recorded allowing for remedial action to be taken.	Head of Finance Operations	Important		Implemented
NCC Finance	Debt Recovery	**Aged Debt review** There are no regular reviews regarding aged debt or debt that is close to 12 months old, nor documented controls to manage it.	An exercise undertaken to review all debt over 12 months old. Aim is to halt rising aged debt levels and reducing existing aged debt. The review to include: • An examination of causal factors behind aged debts • Identifying process amendments to address any causal factors identified • An examination of each customers aged debt to determine: • Whether action from the service who raised the invoice is required • What recovery activity should be undertaken • Whether the debt is considered unrecoverable and should be written off.	Head of Finance Operations	Essential	31st March 2022	The Debt Service has developed a Draft Improvement Plan which will be continually updated to ensure priorities are recognised and delivered. This will involve changes to service processes and will require gradual and evolving work over time. In line with this approach, the points in the recommendation are primarily being addressed by the implementation of new BAU processes. However, the Head of Service has confirmed that they have now also commenced a review of debts over 12 months old to establish the next steps in relation to each customer. A bid for additional resources is currently being prepared to assist with this. Aged debt reports are now reviewed on a regular basis as part of BAU. These reports are provided to budget holders so they can consider potential unrecoverable debts for write off approval, and take action where debts are in dispute. Write off approvals/processing is now done through ERP workflow processes to ensure review and authorisation is directed to the appropriate budget holder. Service Review meetings have been implemented with services, including Adult Social Care. Meetings include the sharing of granular data and categorising debt by complaint code, age, and service, to enable targeted communication and actions. The sharing of the data is allowing closer working with Finance Business Partners, who in turn are working with Budget Holders to support debt recovery and any further action required. Debt improvement groups have been implemented to work with services, including ASC, to establish debt principles for recovery, and Debt Portfolios have been implemented and assigned to recovery officers to support a more focussed, structured, and targeted approach to active debt recovery. In addition, the Head of Service has confirmed she will be reporting directly to Committee on a regular basis, providing updates on service improvement and activity.
NCC Finance	Debt Recovery	**Aged Debt review** There are no regular reviews regarding aged debt or debt that is close to 12 months old, nor documented controls to manage it.	Report developed in ERP Gold to identify any debts that will become over 12 months old within the next 30 days. To be run on a monthly basis to enable a targeted review of these customer accounts to determine whether any action can be taken to deal with the debt at that stage. Reviews to operate as a triage meeting for Debt Recover Management review of action undertaken, and whether that action was timely and compliant. To highlight any specific customer issues and potential instances of non-compliance with procedures that could then be addressed.	Head of Finance Operations	Important		Implemented
NCC Finance	Debt Recovery	**Debt Collection Agencies** DCAs have not been used consistently since recovery activity resumed.	Referrals to DCAs undertaken on a monthly basis to ensure this key recovery activity is undertaken on a timely basis.	Head of Finance Operations	Important		Implemented (new contract with a DCA now in place also).
NCC Finance	Debt Recovery	**Unapplied payments** Unapplied payments sitting on customer accounts but not applied to specific invoices show as outstanding debt. This is a particular problem regarding NHS CCG debt.	Debt Service to meet with Corporate Finance to agree a target date for when the CCG account will be reconciled and hold regular meetings to monitor progress.	Head of Finance Operations	Important	31st March 2022	CCG is now discussed in the monthly Service Review meetings that have been implemented. A reconciliation of the CCG debt will become part of standard BAU processes. CCG accounts have been streamlined and Finance are liaising with budget holders to ascertain any potential billing issues that may be impacting this area. High level discussions are ongoing between Finance, including the S151 Officer, and CCG on this matter and work is being undertaken to reach a settlement for previous years debt balances. (this finding only related to CCC so n/a for NCC as was).
NCC Finance	Debt Recovery	**Unapplied payments** Unapplied payments sitting on customer accounts but not applied to specific invoices show as outstanding debt. This is a particular problem regarding NHS CCG debt.	Debt Service review of the CCG account (with particular regard for invoicing/payment processes) in conjunction with Corporate Finance and the Income Processing Team to establish the root causes of the problem/s that have led to the current position of the CCG account and put measures in place to ensure this does not happen in the future.	Head of Finance Operations	Important	31st March 2022	CCG is now discussed in the monthly Service Review meetings. Some of the original Debt problem stemmed from the implementation of ERP where payments were allocated on an oldest first approach. This has particularly caused issues on the CCG accounts due to the sheer volume of invoicing, and part payments made by the CCG. A new CCG Account has been set-up to help address the problem going forward. Corporate finance and The Adults Finance Team are working with the NHS to solve issues with way the NHS's third party provider reference remittance advice notes and processes have been put in place which should improve the application of payments to invoices. (this finding only related to CCC so n/a for NCC as was).
NCC Finance	Debt Recovery	**Debt Recovery practice guidance** Current practice guidance is not consistent or detailed enough to govern effective debt recovery activity across all three clients.	Detailed best practice procedures developed, communicated, and embedded to govern effective debt recovery activity across all three clients. Best practice procedures continually assessed to ensure they are proportionate, efficient, and effective. The procedures should be documented and cover: • Recovery activities and associated timescales (including timescales for DCA to recover debts and timescales for sending back to the client if debts are not recovered) • Guidance on how to undertake recovery activities • How activity should be evidenced and recorded to maintain complete and consistent case notes • All recovery strategies and guidance on decision making, specifically on criteria for unrecoverable debt • Procedures in relation to dealing with services over disputed debt/debt managed outside of the debt teams • Write off processes • How debts are allocated to Recovery Officers and how these should be prioritised • How ERP Gold workflows and functionality will be best utilised • Use of complaint codes • Deceased cases recovery processes	Head of Finance Operations	Important	31st January 2022	This has been delayed due to covid/and other priorities. The Service has developed a Service Improvement Plan which is continually being updated. This includes introducing and embedding a new portfolio process. The introduction of new documented best practice procedures will be developed and finalised in line with the implementation of processes in the Service Improvement Plan and once the portfolio process has been embedded. A revised income policy has been drafted which is due to be reviewed internally and then circulated to Finance Business Partners for review. Following approval, we can update local guidance notes for the debt team.
NCC Finance	Debt Recovery	**Performance targets** There are no targets or performance measures in place.	KPIs and targets for debt recovery to be introduced. High level targets should be agreed with clients at a senior level, and KPIs and performance measures should be introduced within debt teams for DR Officers.	Head of Finance Operations	Important	30th April 2022	A new debt portfolio process is to be introduced imminently which will ensure individual debt recovery officer's priorities are outlined based on a number of factors including the value and debt age and value. This change means that introducing individual targets at this stage could mean they are unrealistic so it has been decided to review performance data once the new portfolio process has been embedded so that targets to drive team and individual performance can be based on BAU data. Further discussion are going to be held during Q3 with Lead Authority Board members as to the agreement of the new KPIS.
NCC Finance	Debt Recovery	**Bad Debt provisions** Significant levels of aged debt in excess of bad debt provisions noted.	The bad debt provisions at CCC and NCC to be reviewed and discussed with the Heads of Finance to provide assurance that current bad debt provisions are adequate. If these reviews determine bad debt provisions are not sufficient then they should be amended and agreed with the Heads of Finance.	Head of Finance Operations	Important		Implemented
NCC Finance	Contract Register	**Real Time / Retrospective Checks** Despite the fact that functionality exists for real time checks, checks on requisitions where 'no contract' has been selected are retrospective and do not stop requisitions being approved and orders being issued.	To review the decision to undertake retrospective rather than reactive checks as part of the move to the new unitary authorities to ensure this takes accounts the new authorities risk appetite.	Head of Procurement Services	Important		Implemented

NCC	Finance	Contract Register	Procurement Checks – Reporting No reporting currently takes place of the outcome of checks undertaken to ensure purchases made through ERP Gold are linked to a Council contract.	To develop appropriate reporting arrangements within the two new unitary authorities to provide assurance that purchases made through ERP Gold are linked to a Council contract.	Head of Procurement Services	Important		**Implemented**
NCC	Finance	Spreadsheet Import Payments	Control over Spreadsheet Import Payment Files The use of SIPF appears to be based on a long standing practice in that looking at the areas using this process, they have all been using SIPF for a number of a number of years. For these services / departments, there was no evidence of who approved the decision for these services to be 'exempt' from using ERP Gold or that a review was undertaken around such arrangements as part of the implementation of ERP Gold in April 2018.	To develop a procedure covering requests to use a SIPF and ensure that: • A template business case is developed to support the justification for why ERP Gold cannot be used by the relevant department. • All business cases are subject to consideration by Accounts Payable to assess the justification provided. • A recommendation is made by Accounts Payable to support the decision by the Executive Director of Finance as to the best way forward (i.e. continue to use ERP Gold, SIPF, direct coding of invoices).	Chief Internal Auditor	Essential	To be confirmed	A high level project was to be set up early in 2021, to agree an approved list of 'exempted' services / departments who can use a Spreadsheet Import Payment Files - SIPF (or other alternatives) instead of ERP Gold. Project was to be led by NCC Finance, Accounts Payable with Internal Audit providing independent controls review. With disaggregation of the Council, it is currently unclear who has ownership of the project. Discussions to be held with Assistant Finance Directors.
NCC	Finance	Spreadsheet Import Payments	Current use of SIPF Analysis has highlighted that the use of SIPF is significantly higher when compared with other LGSS Councils although all the Councils use ERP Gold and the nature of services provided are similar. An assessment of the rationale behind departments using SIPF by Internal Audit and Accounts Payable found that in a number of cases (i.e. those processing invoices and non-commercial payments) (a) the reasoning did not stand up to scrutiny and (b) functionality within ERP Gold was considered more appropriate than the use of SIPF.	To undertake a review of all areas that currently use SIPF to assess whether ERP Gold (or SIPF) is the most appropriate mechanism to process spend. As an outcome, to agree an approved list of 'exempted' services / departments who can use a SIPF instead of ERP Gold.	Chief Internal Auditor	Essential	To be Confirmed	A high level project was to be set up early in 2021, to agree an approved list of 'exempted' services / departments who can use a Spreadsheet Import Payment files - SIPF (or other alternatives) instead of ERP Gold. Project was to be led by NCC Finance, Accounts Payable with Internal Audit providing independent controls review. With disaggregation of the Council, it is currently unclear who has ownership of the project. Discussions to be held with Assistant Finance Directors.
NCC	Finance	Spreadsheet Import Payments	Procedural arrangements covering areas using SIPF Local practices spend / payments review highlighted the following: • The Council's approach to who can approve / authorise spend in ERP Gold is not applied across those areas using SIPF. Within ERP Gold, purchases are approved by a smaller number of senior management at Head of Service or above whereas testing of SIPF found the service / department decides who can approve such spend and we found instances where purchases had been approved by officers at a more junior level than Head of Service. • Inconsistencies in the level of checks undertaken by services on the completeness and accuracy of data included in the SIPF and no records were maintained to provide evidence of checks carried out.	To look at arrangements to gain assurance that spend / payments are being administered in line with procedural guidance.	Chief Internal Auditor	Essential	To be confirmed	A high level project was to be set up early in 2021, to agree an approved list of 'exempted' services / departments who can use a Spreadsheet Import Payment files - SIPF (or other alternatives) instead of ERP Gold. Project was to be led by NCC Finance, Accounts Payable with Internal Audit providing independent controls review. With disaggregation of the Council, it is currently unclear who has ownership of the project. Discussions to be held with Assistant Finance Directors.
NCC	Finance	Pensions	Annual Validation Check At the year end, a validation check is undertaken to ensure all data is correct. At the time of reporting, 2,884 queries relating to 2019-20 had not yet been resolved. Of the these 2,604 are waiting for further information from the employer before these can be actioned. It has been acknowledged that resources have been prioritised on other work which has contributed to the work not yet being completed.	To develop a plan of action to resolve the outstanding queries and ensure there is a mechanism in place to prevent the build of queries going forward.	Head of Pensions/ Projects & Systems Manager	Important	31st March 2022	This end of year process is completed after March employer data is received and is appropriately scheduled alongside other Fund activities. The volume of queries is dependent on the quality of membership data received; if the work is scheduled late in the scheme year it may still be incomplete at the time of the internal audit work. As at December 2021 only 60 out of the initial 2,884 FTE Pay queries are still under investigation – these will be closed by 31 March 2022 if no updated data is provided.
NCC	Finance	Pensions	Transfer In – Independent Check Based on testing, we identified five transfer calculations that were not subject to independent review. We were advised that working practice is that where an experienced administrator undertakes the calculation of the transfer value, no independent check is required for cases up to £10,000. This is not consistent with procedures and no evidence was provided as to who agreed not to follow procedures in such circumstances.	To review the current practices in light of the risk of error and align practices to approved procedures.	Head of Pensions / Operations and Technical Manager	Important		**Implemented** - Independent checks were introduced across all benefit calculations in mid-July 2021.
NCC	Finance	General Ledger	Approval of changes to the Chart of Accounts - there is an up to date list of officers in Finance who can make such requests, but despite this, audit testing of 10 changes to the chart of accounts during 2020-21 found in three cases, changes were processed based on a request from a Finance Officer not on the approved list of officers.	Action is taken to ensure only requests to make changes to the chart of accounts are processed if they are requested by a designated approved officer.	Chief Internal Auditor	Important		**Implemented** - findings in the G/L audit completed in 2021 confirmed controls in place over chart of accounts were effective.
SNC	Finance	Disabled Facilities including Grant Certification		DFG Spend 2020/21. The spending plan for the remainder of the year should be kept under close review. Options to speed up the process of approving DFG claims and delivering the required works should be considered and reported to management for approval.	Private Sector Housing Manager	Important	Ongoing	Allocation 2021/22 £419,781 + additional £56,525. Slippage 407,867 giving total capital of £884,173. As of 30th November 2021 spent £199,068 and committed a further £216,348. Monthly spend and commitment against allocation reported monthly to Senior Leadership Team. Delivery is and is likely to continue to be affected by shortage of contractor availability and materials which is reflected nationally.
NCC	Adults	Direct Payments	Monitoring of invoices issued for unused monies The MAP Team currently do not track whether invoices have been paid for existing clients receiving a direct payment or consider other options to recover such monies if they remain unpaid.	To track unused monies invoices for payment and define actions to be taken regarding ongoing direct payments for any that remain unpaid. Any process needs to be agreed with relevant social care managers.	Social Care Finance Operations Service Manager	Important	Ongoing	The service does not have resources in pave to undertake this activity currently. This will be reviewed again post unitary and will consider the impact of prepayment cards on this issue.
NCC	Adults	Independent Care Spend	Timeliness of processing activity by the Brokerage Team Testing on activity administered by the Brokerage Team highlighted that: • For seven out of 12 cases, reviewed, there was a delay (e.g. sourcing the need, arranging payment) in the setting up of new care packages. • In respect of changes to care packages, whilst recent activity had been reviewed, these had not been passed to the MAP Team for action. Additionally, a backlog of 516 returns going back to September 2018 have not been reviewed.	Urgent action is taken to understand the cause of delays in activity processed by the Brokerage Team and to address the issue.	Assistant Director Adults Finance Operations	Essential	Ongoing	This is quite a broad action (basically "fix brokerage"). Unfortunately, it's a difficult one to answer as they have had vacancies for some time and struggling to recruit to them. Similarly, there is a national shortage of care workers which is impeding their ability to broker in a timely manner.
NCC	Adults	Complaints	Ombudsman recommendation 'Single Complaints Statement' In line with the Ombudsman's recommendation in 2019 a 'Single Complaints Statement' has been drafted but had yet to be communicated across adult social care.	Draft complaints statement to be approved and rolled out across adult social care.	Complaints and Compliments Manager	Important	31st March 2022	This was shared as best practise rather than an instructed recommendation. A single complaints statement is drafted, but will need to be revised now that the Customer Engagement Strategy for West Northants has been signed off - as we would like to use the single complaints statement as a Council wide service standard. This will need to be discussed with ELT via the Head of Customer Services - Luiza Morris-Warren.
NCC	Adults	Complaints	Written Response timescale Complaints and Compliments Procedure states a reasonable timeframe will be agreed to investigate complaints but a working practice of a 20-day response is agreed in the acknowledgement for all complaints received. • It is unclear (a) why the Council has moved from a negotiated to fixed timescale to responding to all complaints in Adult Social Care and (b) why 20 days has been selected as a standard. • The procedure defines an expectation to complainants that they will be contacted by the Council to agree a timescale for responding when this is not the case.	Management to review the rationale in applying a standard 20-day target for responding to complaint instead of the currently flexibility reflected in the adult social care complaint procedure. If required, as part of the next review of the procedure, to ensure this is aligned to current working practice around the target date for providing a written response.	Complaints and Compliments Manager	Important		**Implemented** - under the unitary set up it has been confirmed that the West has not fundamentally changed the approach to complaints. Outstanding complaints from the sovereign Councils are being managed through a single agreed complaints procedure and a monthly performance return from their different systems for recording and monitoring complaints. The directorate complaints lead works closely with the corporate team. There has been a significant improvement in relation to timescale compliance and this is monitored monthly through the SLT scorecard review. There is also a weekly complaints report.
NCC	Adults	Complaints	Performance reports and 20 day response target Despite some improvements there are concerns identified around the accuracy of performance reports through testing on recent dashboard reports. • Although analysis did not identify any complaints where the Council inaccurately reported that it had met targets, there were some concerns over the accuracy of some supporting data to assess performance. • Whilst the primary focus of work was on Adult Social Care performance, there were some obvious errors with recent data around corporate complaints.	To undertake a review of how performance is assessed and reported taking account of the concerns identified by Internal Audit.	Complaints and Compliments Manager	Important		**Implemented** - under the unitary set up it has been confirmed that the West has not fundamentally changed the approach to complaints. Outstanding complaints from the sovereign Councils are being managed through a single agreed complaints procedure and a monthly performance return from their different systems for recording and monitoring complaints. The directorate complaints lead works closely with the corporate team. There has been a significant improvement in relation to timescale compliance and this is monitored monthly through the SLT scorecard review. There is also a weekly complaints report.
NCC	Adults	Complaints	Annual Report There is no evidence that the statutory annual reports have been routinely produced and the 2019-20 annual report had not yet been presented to senior officers or members for consideration.	To issue the 2018-19 annual report for consideration by senior officers or members for consideration.	Complaints and Compliments Manager	Important	30-Jun-22	Data is available for this period. Annual report for the new authority will be produced by June 2022 and will include yearly comparative data for Adult services.

NCC	CS	Payments to Early Years Providers	Validating the accuracy of claims made Currently, the only checks made on claims made is around validation of the child's record. No defined audit / compliance programme exists to validate the accuracy of claims submitted by providers.	To develop a risk based programme of audit / compliance reviews covering payments to early years providers. Internal Audit are happy to support this process in any way required of the service / directorate.	Chief Operating Officer and Deputy Director with the HR Director	Important	To be confirmed	Progress as at February 2021-Risk Register completed for all funded providers. Those rag rated 'red' are sampled and checked prior to payments being made. New Business Develop Advisor roles (2 x FTE) created as part of service restructure, role will included audit and compliance of PVI settings to ensure statutory and NCC compliance. These posts have not yet been appointed to.
NCC	CS	Statutory Responsibility for Schools	Overarching document supporting responsibilities for schools The Council defines it responsibilities for schools in various strategy, policy and procedural documents. Whilst this approach is not uncommon when compared with other local authorities, we did find an example where a single document has been used by a Council to define its statutory responsibility for schools. From an audit perspective, a single document provides clarity to stakeholders rather than having to search through various documents.	To formally define the Council's responsibilities for schools in a single document including reference to key policies and procedures as well as the departments / services that lead on such responsibilities.	Strategic Manager for Northampton Schools	Important	To be confirmed	Progress as at Feb 2021 -An overarching document they defines the Council's responsibilities for schools has been drafted and this will now be shared with relevant officers to check that it is complete and accurate.
NCC	CS	Statutory Responsibility for Schools	School Premises There is no document which sets out the Council's and school's responsibility for premises. Whilst there is a reliance on schools to take appropriate actions to manage the risks associated with premises, there has been little oversight by the Council to gain assurance that its responsibility is being discharged by schools.	An exercise will be undertaken to establish responsibilities between the Council (i.e. Children First Northamptonshire and the Place Directorate) and schools.	Capital Programme Manager – School / Head of Estates and Facilities	Important	To be confirmed	Progress at Feb 2021 - Conversations have taken place with the Head of Estates surrounding an update to a previously used (but very out of date) document that had previously ben used for this purpose. With the impact of Covid and the Unitary split, little progress has been made to date and it is unlikely that this will be progressed before the end of March.
NCC	CS	Statutory Responsibility for Schools	HR – Employment of Teacher and Staff This area is complicated in that schools do not have to buy the service from LGSS HR and can buy this service from an external HR provider. As a result, there is a lack of clarity around: • The roles and responsibilities for LGSS HR and the third party where the school decides to buy a HR service from an external provider. • How the Council gains assurance from the school / external provides that all its HR responsibilities have been effectively discharged.	An exercise will be undertaken to establish responsibilities between the Council (i.e. Children First Northamptonshire and LGSS HR) and schools.	Chief Operating Officer and Deputy Director with the HR Director	Important	To be confirmed	Progress at Feb 2021 - As a result of discussions between HR and Education, a draft Schools Statutory Duties Matrix has been produced defining statutory duties and responsibilities (i.e. school / Council). This is a significant exercise and work is still ongoing to ensure that all duties are identified and considered. However, other priorities including the Unitary project means that this work is unlikely to be completed by the end of March and will be picked up in the unitaries.
NCC	Corporate	IT Patch Management	The Council's Patching Policy v1.1 was last updated in October 2019 and therefore, it is due for a review.	Patching Policy. The Council's Patching Policy should be reviewed to ensure that its contents are up to date and provide appropriate guidance. The version control table within the document should be updated to reflect the date when this review was performed, and a schedule should be set for further review at least on an annual basis.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Patch Management	Operational patching procedures and schedules are in the process of being reviewed and were not presented as evidence during our review.	The Council should ensure that the operational patching procedures and schedules are documented, with the buy-in of all process stakeholders and fully aligned to the objectives outlined within the Council's patching policy (to be updated as per the previous recommendation).	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Patch Management	Infrastructure Support team has no visibility and oversight of whether an application-level patch has been successfully deployed following notification of an available patch provided to the Application Support team.	Following notification by Infrastructure Support team that a patch is available for systems within their management, Application Support team should provide a confirmation that the patch/es have been deployed, or reporting delay or failure should there be obstacles preventing deployment. Infrastructure Support team should maintain a register of patches that are provided to all IT teams and regularly perform a check and balance to ensure that they have confirmation of deployment. As a further level of checks, the Infrastructure Support team should periodically (monthly/quarterly) extract a report displaying the up/downtime of specific Application Servers following notification of patch availability to the Application Support team.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Patch Management	Scheduled maintenance periods are not included as an essential part of the patch deployment process.	An agreed period of maintenance time should be provided where necessary during deployment of patches and aligned with the Council's Change Management process.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Patch Management	Within the IT department, we found that the identification of a vulnerability may not always be performed by the same individuals who perform the remediation process. Therefore, it is essential that both executors are engaged in regular communications such as operational team meetings, and reporting is produced to monitor the number of vulnerabilities on an ongoing basis.	Regular meetings should be held by all stakeholders within the patch management and vulnerability management process. Reporting should be produced and communicated to all relevant stakeholders, detailing the current quota of vulnerabilities and defining what remediation activities are in place to reduce the number. Progress should be tracked and discussed at each meeting to identify dependencies and obstacles.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Software Licensing	There are no documented policies or procedures to define the Council's management of software licensing. Additionally, there are currently two Level 2 Administrators who perform functions within the software licensing activity, however, we found that the roles and responsibilities are not documented.	Policies and procedures should be produced, outlining the Council's management system for IT Software Licensing, supported by appropriate procedures/working instructions defining how the policy will be adhered to. Consideration should be given to how the Council will manage varying lifecycles of licences, particularly those which are linked to external vendor contracts which may expire during the licences' validity period, as well as how preparations for subsequent licence audits will be managed, and how the consistency of the software licence inventory will be maintained. All roles and responsibilities regarding management of the Council's IT Software Licensing should be defined within the IT Software Licensing Policy to ensure there is a documented distinction of responsibility.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Software Licensing	The Council's IT Asset Register is not regularly maintained. This was highlighted by a review performed by Service Management which identified potential discrepancies within the LANDesk system and the SNOW Configuration Management DataBase (CMDB).	A reconciliation exercise should take place to assess the Council's IT Asset Register, performing an internal investigation to validate the contents of the inventory, recording instances whereby discrepancies are found, which should be addressed as part of a concerted effort to ensure that the register is accurate. The LANDesk asset management software system is used to remotely inventory and manage IT assets. A report should be extracted on a regular basis and measured against the SNOW system to identify any discrepancies. If discrepancies are identified an action plan should be developed to address them and focus paid to subsequent months to ensure that the discrepancies are decreasing in number.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Software Licensing	Weakness: No reviews are performed to identify if unlicensed software is utilised within the Council. However, we confirmed during this review that not only was a lack of licences identified during a PwC audit in 2015, but there is also a system (Communicate: In Print) with 107 active user connections, but only 20 licences have been procured. RISK: If the Council utilises systems without first procuring the adequate number of licences it may be in breach of the agreement with the software provider, which could lead to excessive financial penalties.	In concert with the other reconciliation exercises recommended within this report and detailed below, a thorough examination of all licences in use should be conducted, with the results collated and assessed, and appropriate corrective action taken. Reconciliation Activities to include: •Validating contents of IT Asset Register •Identifying if software is in use for which an equal quota of licences has not been procured •Licence consolidation exercise to identify licences held by the Council and record expiry dates	Chief Information Officer	Important	To be confirmed	Being followed up

			Finding	Recommendation	Responsible Officer	Priority	Date	Progress/Status
NCC	Corporate	IT Software Licensing	There are no reviews performed to demonstrate consolidation of available licences or notify of an excess or shortfall in licences. Software licence management is commonly included within an organisation's IT Strategy, particularly from a budgetary perspective. Reductions may be achieved via licence consolidation, or potentially moving from a per machine licence to a per seat licence if the number of users is significantly fewer than the number of machines in use within the organisation. Conversely, increases in costs may occur if, following a consolidation "true-up" exercise, it is identified that there is a significant shortfall in system licences which may leave the organisation open to compromise. Whatever the strategic plan for licensing shall be, due to it being a sizeable area of expenditure, it should be viewed as an opportunity where savings can be made and should be tabled for discussion, or at the very least have an assessment of requirements performed. RISK: Without regular consolidation reviews being performed, the Council will have no view of its licensing estate, thereby losing sight of how many licences are c	Regular licensing consolidation audits should be performed to monitor and track licences that may be due for expiry, and permit the appropriate action to be taken following notification. Reporting on the status of these reviews should be performed at least on a quarterly basis and shared with senior IT Management.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Software Licensing	The IT Asset disposal process does not currently identify if the machine pending disposal has associated licences which may be reused on another asset or returned to the licensing pool for potential decrease in licensing costs from the system provider.	The asset disposal process should be revised to include a stage where any licences associated with the disposed asset can be reused on an additional asset. Reusable software licences should join an available "pool" of licences which should be utilised prior to the procurement of additional future licences.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Software Licensing	There are no published procedures for how licences provided by third parties should be monitored and managed.	A process should be implemented to ensure that the Council's IT department is notified of all system/software licences that are managed by external third parties, and these should be recorded in an appropriate repository and actively tracked throughout their life-cycle.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Software Licensing	Version Control is not enabled for any documented evidence (disposal of assets, the software approval process, and a demonstration of the receiving of IT hardware assets onsite) provided as part of this audit review. In conjunction with a lack of policies and procedures, this indicates that improvements should be made regarding maintenance of documentation in general. Also, to determine that the review cycle is adhered to, nor if the contents of the documentation have been revised from their original or previous content.	Management should ensure that all documentation – particularly that which undergoes annual review – is updated to include a version control table, noting when the document was created, who the owner is, if anything was changed since its last review, and the date for which it will be reviewed next. It is also prudent to deploy this method to all documentation, irrespective of whether it is scheduled for annual review.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT User Access Controls	Proactive reviews to identify user accounts that have not been deleted by way of the Council's leaver's process are not performed.	The Council's IT team should perform regular (quarterly) validation/reconciliation exercises to identify user accounts which have not been logged onto in excess of 90+ days. Following a validation exercise, necessary action should be taken to reduce risk, such as disabling or deleting the account.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Password Policy	The Council does not provide adequate guidance for users on how to adopt secure network account logon passwords.	The Council's Acceptable Use Policy/Use of IT Policy should be revised to include effective user guidance on password integrity. As well as targeting new starters, this guidance should also be deployed to all current users using the most effective method of communication, such as through the IT intranet page or email newsletter.	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Corporate	IT Password Policy	Periodic reviews of user account passwords are not performed to inform IT which users have weak or easy to guess passwords set on their logon accounts.	The Council should perform periodic (quarterly/bi-annual) reviews of Active Directory using available mechanisms to cross-check user passwords against a database of millions of designated "weak or easy to guess" passwords.	Chief Information Officer	Important	To be confirmed	Being followed up
NBC	Corporate	2019/20. Cyber		Management should assess resource and time requirements for enabling authentication control for all wired access points to the corporate network. Progress should then be monitored internally by the Council's client manager.	Chief Information Officer	Important	To be confirmed	Being followed up
DDC	Corporate	IT Remote	Staff are allowed to use their own computer devices for work. However, there is no policy in place to ensure that the staff understand their responsibilities in relation to saving copies of Council data on personal computers, timely patching, antivirus updates and are committed to maintain data security associated with the usage of their own devices.	Bring Your Own Device policy be established.	Chief Information Officer	Important	To be confirmed	Being followed up
DDC	Corporate	IT Remote	Citrix virtual environment is used by staff to remotely connect to the Council applications and data but the Citrix environment is not isolated / protected from the operating systems on remote computers. This makes it possible for data to be moved from the council's secure network onto remote computers.	The Council to ensure that the Council data is prevented from being shared with the remote computers' operating system.	Chief Information Officer	Important	To be confirmed	Being followed up
DDC	Corporate	IT Remote	The security posture of devices connecting to the Council network is not verified. Therefore, insecure and vulnerable computers are able to use the council network.	The Council to ensure that only devices meeting approved security criteria are allowed to connect to its network.	Chief Information Officer	Important	To be confirmed	Being followed up
DDC	Corporate	IT Remote	Penetration testing has not been carried out which led to a lapse of Public Service Network certificate.	The Council to ensure that penetration testing is carried out to identify any network security vulnerabilities and the Public Service Network certificate is renewed	Chief Information Officer	Important	To be confirmed	Being followed up
NCC	Place	Highways Service Contract (19-20)	Performance checks by the Contract Team Whilst we understand a range of activity is undertaken by the Contract Team to provide assurance over performance aspects of the contract, the assurance obtained from such work is limited by the fact that: • The scope of work is not defined in an agreed programme or based on consultation with key stakeholders. • With the exception of KPI checks, no evidence was provided to support work undertaken. • No information is reported to the Highways Board on such activity.	To develop an annual programme of performance checks to be carried out by the Contract Team in respect of the Highways Service Contract. Quarterly progress reports should be submitted to the Highways Board to monitor completion of the programme and to consider the findings from such work.	Head of Highways / Contract Team Leader	Essential	To be confirmed	Progress at Feb 2021 - An assessment has been undertaken to determine audit priorities for the current year (e.g. inspections, service treatment). The plan has been drafted and is just going through a quality assurance process before being commencing. Upon completion of a specific review, a report will be considered by the Management and Highways Boards.
NCC	Place	Highways Service Contract (19-20)	Lack of procedures supporting the work of the Contract Team There are no procedures covering the work that the Contract Team undertake.	Procedure notes supporting the work carried out by the Contract Team will be formally documented.	Contract Team Leader	Important	To be confirmed	Progress at Feb 2021 - These will be formally documented and tied into the annual audit programme once complete so that it is clear what checks the Team make and what is looked at by individual budget managers. Procedure for dealing with the financial aspects of the monthly fee statement are substantially written.
NCC	Place	Highways Service Contract (19-20)	Performance Deductions The KPI handbook states that an action plan should be produced to support the rectification of poor performance. We believe the requirement is excessive as it does not take account of the length of the performance failure or whether the cause of the performance was due to a one off issue / event. Our review found no instances where an action plan was included in reports to the various Boards.	To review the requirement in the KPI handbook around the need for an action plan for all instances of poor performance in light of the audit observations. To ensure the requirement of KierWSP to produce an action plan is complied with.	Head of Highways / Contract Team Leader	Important	To be confirmed	Progress at Feb 2021- The KPI Handbook for 2020/21 has been updated in terms of clarifying what issues will likely require an action plan to be produced. The guidance requires that both KPI Owner and Counterpart should review all KPI's and that any one-off under performance issues not worthy of an action plan will be signed off by Contracts Team Leader and Head of Highways. All other under performing KPI's will need an action plan to be presented to Management & Highways Boards. The handbook is due to be formally approved in September.
NCC	Place	Highways Service Contract (19-20)	Waiver on Performance Deductions Decisions to waive performance deductions are being made by the Highways Board based on limited information.	To develop a template to support waiver requests to ensure sufficient information is provided to the Highways Board to allow an informed decision to be made.	Head of Highways / Contract Team Leader	Important	To be confirmed	Progress at Feb 2021 - There is a template being used to record decisions and relevant information. The template includes: the KPI reference; comments on Under Performance; full details of actions being taken, whether or not an exception is being requested and if yes full details of why one is being sought. The template also records details / reasoning of Management Board discussions as well as the recommendation (this may include asking for more information); and details / reasoning of the Highways Board in reaching a decision.
NCC	Place	Highways Service Contract (19-20)	Payment checks by the Contract Team Despite the fact that the key purpose of such checks should be to provide assurance that costs incurred can be agreed as actual costs, the current activity does not provide this assurance or could be viewed as an open book review.	To develop an annual programme of payments checks that contribute to gaining assurance that annual costs can be verified as actual costs. This should also consider other forms of assurance that could be used to support this process, i.e. Internal Audit verification of department for transport grants.	Contract Team Leader	Important	To be confirmed	Progress at Feb 2021 - This will be included in the annual programme of checks. Staff time and sub-contract payments are currently well documented and are used to verify actual cost. Work is ongoing concerning payroll costs including the impact of COVID-19. Such checks will be in addition to the annual reconciliation.
NBC	Place	2020/21. Licensing		Ensure that manual payments or exceptions/waivers for payments are supported by senior management written approvals. The arrangements should be placed into a Refund Policy which should be developed.	Licensing Team Leader	Important	31st March 2022	Staff have now been trained to raise invoices when taking ad-hoc payments that cannot be processed via online forms, thus reducing the number of manual payments. Invoices are raised using the corporate ERP Gold billing system that has full accountability and audit trails. We are gradually moving more functions to online applications with the requirement to pay at the time of application and further reducing the need for manual payments. A refund policy does still need to be developed. As part of the audit we did discuss ensuring that staff selected the appropriate option on Lalpac to record the reason that an application was abandoned, rejected, or refused etc. and that would formulate part of the refund policy. Although an actual policy hasn't been written, staff have been briefed on selecting the correct reason and keeping an audit trail in the electronic document management system of the refund details.

NBC	Place	2020/21. Licensing		Continue to pursue with the Civica team about whether the platform can be improved to ensure that the payment screen is clearer to avoid refunds being needed.	Licensing Team Leader	Important	Pending Corporate Decisions	The payment issues with Civica have not been resolved, however staff have been trained to investigate any payment discrepancies. Now that we are a unitary authority there are now 2 different versions of Civica for taking payments, one being Webpay and the other being Staffpay. New online forms for a number of processes have now moved across to Staffpay and to date there have not been any payment issues identified and this has reduced the number of refunds required. We are currently unsure if all licensing payments will move across to this portal, or if we will be moving to a completely new payment system. The majority of our online applications have now moved away from GOV.UK and onto a new WNC online firmstep forms. This has removed some of the payment issues that were identified as part of earlier audit report.
NBC	Place	2020/21. Licensing		Add in corporate process to reconcile payments to the Civica system to ensure all payments have been received – this should be done on at least a quarterly basis.	Licensing Team Leader	Important	Pending Corporate Decisions	This has not been developed and is pending further instructions if we will be moving to Staffpay.
NBC	Place	2020/21. Licensing		Ensure that guiding checklist are updated and followed by the Licensing team that includes the most frequent and important tips and guidelines when processing each application type.	Licensing Team Leader	Important	To be confirmed	To be followed up within 2021 audit
NBC	Place	2020/21. Licensing		Random spot checks on different application types should be conducted monthly to identify any missing or wrong supporting documents within applications and communicate them to the team as part of lessons learned	Licensing Team Leader	Important	31st January 2022	The Licensing Team Leader has undertaken the occasional spot checks, however now that she has moved into a new role it has not been possible for to carry out this task. She will need to request that the new team leader picks up on this task.
NCC	Place	Contract Management - Cleaning	Performance Management Recent work has been undertaken to agree monthly contract reporting by SOLO and this is now in place. This is still work in progress and further work is required to agree the full range of information / evidence that will be used to oversee the performance on this contact.	To formalise the Council's approach to managing this contract through: • Continuing to review and developing the focus of monthly reports provided by SOLO. • To define Council arrangements for validating the performance by SOLO.	Facilities Manager	Important		**Implemented.**
NCC	Place	Contract Management - Cleaning	Assurance that services have been received Our review of the payment process highlighted that the Facilities Manager assumes that the planned activity has been completed unless he has information to the contrary.	Management to liaise with SOLO to look at options available to obtain evidence that agreed services have been provided.	Facilities Manager	Important		**Implemented.**
NCC	Place	Contract Management - Cleaning	Costs for each site A review of costs across all sites identified a number of variations in respect of hours being worked and different rates of pay across different sites. However, although these have been raised with SOLO, they have not been resolved yet.	To raise the issues with SOLO to understand these differences in order to determine whether the additional costs are reasonable. To incorporate a regular review into the contract management process to gain assurance over costs being charged.	Facilities Manager	Important		**Implemented.**

WNC Directorate	Audit	Findings	Recommended Actions	Responsible Officer	Category	Implementation Date	Revised Date	Status Update comment - Dec 2021
Finance	Government Procurement Cards (GPCs)	As part of unitary preparation, an exercise was undertaken to establish GPC need. We have been advised that the approach to this exercise was primarily based around establishing whether existing cardholders in sovereign Council still required a GPC going forward. The exercise resulted in access to restricted merchant categories being provided to a number of officers. Through this exercise, three team cards have been identified. The use of team cards is not reflected in procedures and it is also unclear around responsibilities as whilst an officer undertakes the duties of the cardholder, they do not have control over who makes purchases. No review has been undertaken by the Council of the cards allocated as part of this exercise.	A review of all card holders will be performed at mid-year to ascertain if the cards are still required. A report will be produced and reviewed to ascertain the appropriate use of purchasing categories, and restrictions will be applied as appropriate. As part of the review, we will determine what team cards are being utilised and a full investigation as to their use will be performed.	Assistant Director of Finance and Strategy	Important	Oct-21	To be confirmed	In progress - The initial distribution of GPC cards were managed via the Future Northants Project, where current cardholders were contacted to ascertain whether they required a card within the two new Unitaries to ensure safe and legal.

For any new cards, they will only be issues following approval from the Service Assistant Director with oversight from the Deputy 151 Officer.

Dormant cards (not used within six months) are reviewed on a bi-monthly basis. Given that the new cards were only issued in April 2021, this exercise has just commenced with the first review in December 2021.

While the councils are still in stabilisation phase, Assistant Directors have been provided a list of all their card holders, financial limits and spend to date. This will ensure they have visibility of all their card holders financial limits and expenditure to date. They have been asked to review this information for appropriateness and any queries or concern are fed back to the Deputy 151 Officer.

Once we have had a full year of activity, there will be a complete review of all GPC cards and expenditure. |
Finance	Government Procurement Cards (GPCs)	Thirty-three cards still did not have an approving officer allocated to them so at this time any spend on these cards is not the subject of independent approval by a designated officer.	The GPC officer to provide a list of cards where there are no approving officers and appropriate action to be taken.	Head of Financial Operations / Assistant Director of Finance and Strategy	Important	Aug-21	To be confirmed	In progress - Following a review of cards with no approving officer, these have been escalated to the relevant Assistant Director, to ascertain who the reviewer should be. As of December there were ten cards remaining without an approver of which four have been subsequently cancelled.
Finance	Government Procurement Cards (GPCs)	Testing of GPC transactions found high levels of non-compliance with procedures in respect of purchases being reviewed and approved. Whilst testing only covered a short period of time in the early stages of the Council and the spend incurred is insignificant in value compared with the Council's budget for 2021-22, the level of non-compliance is significant and warrants close monitoring so that action can be taken if compliance levels do not improve. At the time of the audit, no formal monitoring arrangements have been agreed for GPC.	Monthly report to be sent to ELT, the Head of Finance Operations and the Assistant Director of Finance and Strategy, which details expenditure at transactional level by directorate, approver, etc which will highlight non-compliance.	Head of Financial Operations / Assistant Director of Finance and Strategy	Important	Aug-21		**Implemented** - The GPC Team send a monthly report is to the Deputy 151, Head of Finance Operations and the Executive support for circulation to the Leadership Team.
Corporate	Key Government Documents, Policies & Records	The requirement to produce a Code of Corporate Governance is included as part of a wider programme of work that still needs to be completed.	A completion target date should be set for drafting the Code of Corporate Governance and progress against this date monitored.	Director of Legal Services	Important	30-Nov-21		**Implemented** - Code of Corporate Governance completed.
Corporate	Key Government Documents, Policies & Records	Members of the ELT have all been required to complete a form to declare any relevant interests. It is understood that there are plans to roll this out to include all officers. The Assistant Chief Executive has agreed to confirm what the current situation is for the planned wider roll-out.	Ensure that the wider roll-out of the programme to require all officers to declare any interests they may have, including nil-returns, is delivered in accordance with a reasonable timetable.	Director of Legal Services	Important	31-Dec-21	To be confirmed	Being followed up
Finance	Key Government Documents, Policies & Records	There is a Procurement Best Practice Guide for staff, which was prepared prior to vesting day, that is to be used in conjunction with Contract Procedure Rules included in the Constitution. The guide makes reference to the fact that the Procurement Strategy is a related document, which the Head of Procurement confirmed is currently under development. The four months that have past since the Council's inception has allowed time for its culture and priorities to become clearer, which can now be reflected in the Procurement Strategy.	Ensure that sufficient resources are in place to develop and adopt the Procurement Strategy in accordance with a formally agreed timetable. The Procurement Best Practice Guide should be publicised across the Council and included on the intranet.	Head of Procurement	Important	30-Nov-21		**Implemented** - The strategy was approved and is on the internet and intranet. Policies have been in place since go live. Best Practice Guide and all other documents are updated since the audit so all of this should be complete.
Finance	Key Government Documents, Policies & Records	The legacy Councils' contract registers have been merged into one document, but this has yet to be placed on the WNC website. A significant amount of work has already taken place by the West Procurement Team to add missing contracts and data on the merged contract register, although this audit confirmed that this remains work in progress. The Head of Procurement outlined the following challenges that the team have had to overcome in the process to cleanse, merge and update the contract register: The register data received from the previous sovereign Councils was inconsistent in terms of number of fields and number of contracts with some councils having considerably less than others and sovereign service areas not being proactive in helping to fill in any gaps despite request to do so. Migration of register data to the ERP client in West (and North) caused problems, with data going in the wrong fields and contact names and departments not reflective of the new unitary models. Review by audit of the contract register highlighted some of the work still to be completed by the procurement team with examples noted of missing contract start, end and review dates, start/end dates that were clearly errors (e.g. in the 1930's), missing contact names and emails and missing contract descriptions.	Data recorded on the Contract Register should continue to be updated, cleansed and include all mandatory and recommended fields outlined in LGA guidance. The Contract Register should then be uploaded on the WNC website.	Head of Procurement	Important	30-Nov-21		**Implemented**- The Contracts Register is now on the WNC website. The register is linked to spend with more alerts and checks and resource in place to manage. Circa 900 contracts on WNC register.
Finance	Key Government Documents, Policies & Records	The Counter Fraud Strategy and the Annual Fraud & Corruption Plan are currently under development.	The Counter Fraud Strategy and the Annual Fraud & Corruption Plan should be developed an adopted in accordance with a formally agreed timetable.	Executive Director – Finance	Important	31-Mar-22		Not due for follow up
Finance	Key Government Documents, Policies & Records	The Strategic Finance Business Partner (Technical Services Team - Finance) confirmed that data will be collected from services as part of the year end process to produce the inventories note to the Statement of Accounts, with the expectation being that local inventory records are maintained in the relevant service areas.	The year-end process to collate information in respect of the inventories note in the accounts should include the requirement for service areas to submit inventory records to the finance team in order to confirm that they are complete and accurate.	Assistant Director – Accountancy	Important	31-Mar-22		Not due for follow up

Finance	Key Government Documents, Policies & Records	Action to merge asset registers from the predecessor bodies has been delayed until all the legacy Council 2019/20 and 2020/21 accounts have been audited (NCC and NBC 2019/20 & 2020/21; SNC & DDC 2020/21). NCC's assets need to be disaggregated between North and West. Each legacy authority in the West used a different system (SNC - CIPFA, NBC - Real Asset Management, DDC & NCC - spreadsheets). It is anticipated that legacy systems will continue to be operated during 2021/22, with a single system adopted during 2022/23. It is currently unclear whether any verification work took place on legacy Council fixed asset registers prior to transferring to the new Authority, or the extent of any such work to be undertaken in the preparation of the 2020 /21 draft statement of accounts for these Councils.	Ensure that maintenance of separate asset registers is subject to ongoing review by management to confirm appropriate controls continue to operate until such time as the asset registers are merged. Produce a formal timetable for amalgamating asset registers. Consider undertaking an asset verification exercise across the new Authority.	Assistant Director Assets and Environment and Assistant Director (Accountancy)	Important	31-Mar-22		Not due for follow up
Finance	Key Government Documents, Policies & Records	Work to agree structures and attach staff to posts is currently ongoing. Whilst it is understood that records of such amendments to the establishment list are being maintained, at the date of reporting Internal Audit had not received any documentation to test the process for making such amendments. It has not therefore been possible at this stage to provide independent confirmation that there is a fully documented management trail in place to demonstrate that changes to the establishment list are valid, accurate and authorised/reviewed. An audit later in the year would be more appropriate to allow time for the ongoing process to agree staffing structures and budgets to be completed. The ELT has agreed an approach to re-checking employee records for Right To Work and DBS clearance. There are no plans in place to re-check HR records from predecessor organisations for evidence of qualifications where job descriptions / person specifications require specific qualifications to be held.	Consideration should be given to including a review in the third or fourth quarter of the 2021/22 Internal Audit Plan to provide assurance on the process followed to agree staffing structures and budgets for each service area.	Chief Internal Auditor	Important	31-Mar-22		Not due for follow up
Corporate	Key Government Documents, Policies & Records	The development of HR policies has been split into three phases, with the first phase being those required from 1st April 2021. At the time of audit, 18 different HR policies were provided to the auditor, all of which were available on the intranet. A list detailing 39 other policies to be developed in phases two and three was also provided.	Ensure that sufficient resources are in place to complete the phased production and implementation of the full suite of HR policies and procedures.	Assistant Director – Human Resources	Important	30-Nov-21	To be confirmed	Ongoing work in progress. Policy Listing provided by the AD to Audit. This clearly lists the 3 Phases of policy development - Phase 1 completed policies and Phases 2 & 3 outstanding ones and the stages of development of these.
Corporate	Key Government Documents, Policies & Records	The Partnership Register is currently being compiled to take account of the following: strategic partnerships; partnerships created by entities as identified in the Constitution (i.e. the Health & Well Being Board; the Children's Trust Joint Committee); other partnerships. The governance framework arrangements will be determined from the results of the exercise to compile the Partnership Register.	Target dates should be agreed for completion of the Partnership Register and the Partnership Governance Framework. Progress should be monitored to ensure achievement of the target dates.	Director of Transformation	Important	31-Dec-21	To be confirmed	Being followed up
Corporate	Key Government Documents, Policies & Records	The Compliments, Comments and Complaints Policy has been approved and is available on the WNC website. However, requested information on current performance relating to complaints being managed by various legacy Council teams was still awaited at the time of reporting.	Complaints performance information in respect of the legacy Councils should be included as part of the ongoing review and reporting process.	Assistant Director Customer Services	Important	31-Dec-21	To be confirmed	Being followed up
Corporate	Key Government Documents, Policies & Records	There are a number of ICT security related policies on the intranet (see section 3 for full list). With the exception of the Cookies Policy, all other policies have a review date of September 2021. There is not currently an overarching ICT Security Policy that draws together the various ICT security policies and allows officers to sign one document to confirm their compliance with its requirements.	Ensure that there are sufficient resources available to review and amend all existing ICT policies by the September 2021 deadline. Consider implementing an overarching ICT Security Policy that draws all existing requirements/guidance together and allows officers to sign up to one rather than multiple policies.	Chief Information Officer	Important	31-Mar-22		Not due for follow up
Deputy Chief Exec	Key Government Documents, Policies & Records	Development of a Communications Strategy is currently work in progress that is being driven by the recently approved Corporate Plan; aspirations of the political administration and the LGA peer review scheduled for late June 2021. In the meantime three media protocols have been produced.	A completion target date should be set for producing the Communications Strategy and progress against this target should be monitored.	Assistant Chief Executive	Important	31-Dec-21	To be confirmed	Being followed up
Deputy Chief Exec	Key Government Documents, Policies & Records	The Performance Management Framework is currently work in progress. A draft Service Planning Framework has been prepared that references the Corporate Plan and includes timetables for Service Plans / individual service targets. This will be updated following the recent approval of the Corporate Plan.	A completion target date should be set for producing the Performance Management Framework and progress against this target should be monitored.	Assistant Chief Executive	Important	30-Sep-21		**Implemented** - Performance Management Framework completed.