



INTERNAL AUDIT AND ANTI-FRAUD PROGRESS REPORT

London Borough of Southwark

For presentation to the Audit, Governance and Standards Committee

6 June 2023



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1. SUMMARY OF INTERNAL AUDIT WORK

Purpose of report

This report informs the Audit, Governance and Standards Committee of progress against completion of the 2022-23 and 2023-24 internal audit plans. It summarises the work we have undertaken, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Public Sector Internal Audit Standards.

Internal audit methodology

We have agreed terms of reference for each piece of work with the designated audit owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

Our reporting methodology is based on four assurance levels in respect of our overall conclusions as to the design and operational effectiveness of controls within the system reviewed - substantial, moderate, limited or no assurance. The four assurance levels are designed to ensure that the opinion given does not gravitate to a "satisfactory" or middle band grading. Under any system, we are required to make a judgement when making our overall assessment. The definitions for our assurance levels are set out in appendix 1 to this report.

Internal audit plan 2022-23 and annual report

The status of the audits commenced to date for 2022-23 is outlined within section 3 of this report. We are aiming to issue final reports for all work relating to 2022-23 by 30 June 2023.

Where reports have been finalised since the last meeting of the Committee, the executive summaries are included in section 5.

Our draft interim annual report and head of internal audit opinion for 2022-23 is included on the agenda under separate cover.

The final annual report will be presented to the Committee at its meeting on 17 July 2023.

Internal audit programme for schools

The fieldwork for all 2022-23 schools' audits has been completed and we are in various stages of quality assurance and reporting. The assurance ratings for schools where final reports have been issued are included in section 3.

An end of year report summarising the results and common themes arising from our school internal audit programme for 2022-23 will be presented to the Committee at its meeting on 17 July 2023.

We have agreed a work programme with the Director of Education for 2023-24 that will meet the assurance needs of the Council, planning is underway for commencement of delivery in June 2023.

Internal audit plan 2023-24

The status of the audits commenced to date for 2023-24 is outlined within section 4 of this report.

Follow-up

As part of finalising each audit report, we agree with management the actions that will be taken in response to each finding and recommendation, including the date by which the actions will be completed.

Internal audit routinely follows up all high and medium recommendations made ahead of each Audit, Governance and Standards Committee. A full schedule of recommendations falling due in the period is issued to each Directorate Management Team with a request for an update on the status

and evidence to support implementation. Limited substantive testing is also completed where this is appropriate.

We are pleased to report that the recommendation implementation rate has increased from 87% to 89% since our last progress report in February 2023. We are awaiting updates and provision of evidence for several audits; therefore, we anticipate that the actual implementation rate will be greater than 89% in our final annual report for 2022-23.

Non Internal Audit assurance work completed since the last meeting

Risk Management - we continued to provide administrative support to the Council on its risk management arrangements across the directorates.

Transparency Reporting - we continued to provide support and challenge to the Council in meeting its obligations for reporting of expenditure under the Local Government Transparency Code 2015.

Family Hubs and Start for Life - we completed a grant claim audit for the Council, to provide third party assurance to the Department for Education that the funding had been spent in accordance with the terms and conditions as set out in the Grant Determination letters.

Finance and Governance Service Reviews - we carried out a series of reviews on the functioning of areas within the remit of the former Strategic Director of Finance and Governance, with the objective of identifying areas working well and those where risks might be better addressed, or improvements made. An advisory report has been issued to the new Strategic Director, Finance for consideration.

2. ANTI-FRAUD UPDATE

BDO has been engaged to provide management support and strategic advice to the anti-fraud team at the Council. The lead for this work is Nick Baker (FCCA, ACFS), an accredited counter fraud senior manager and forensic accountant within BDO forensic services.

Summary of investigations 2022-23

2022-23	Corporate Anti-Fraud		Housing Waiting List		Right to Buy		COVID-19 Referrals	
	Open	Closed	Open	Closed	Open	Closed	Open	Closed
C/f	17		10		3		27	
April	5	5	5	9	5	2	0	0
May	11	10	7	5	4	5	0	0
June	4	3	2	6	2	5	0	0
July	9	8	9	3	0	1	0	2
August	18	17	9	13	4	2	0	19
September	11	10	2	5	3	5	0	4
October	12	7	10	7	9	2	0	0
November	13	21	8	5	6	9		
December	6	6	11	11	3	3		
January	0	3	7	9	6	7		
February	3	2	4	5	4	3		
March	1	4	3	5	3	6		
Total	110	96	87	83	52	50	27	25

The figures represent investigations from 1 April 2022 to 31 March 2023

Corporate Anti-Fraud investigations

There are currently 23 active Corporate Anti-fraud Team investigations. These can be briefly summarised as follows:

Chief Executives	2 cases
Children and Adult Services	9 cases
Environment, Neighbourhoods and Growth	1 case
Housing	4 cases
Finance	7 cases

Plus 21 Blue Badge cases, which are being supported as part of an Environment, Neighbourhoods and Growth directorate initiative)

Fraud and Verification

Corporate Anti-Fraud Team conduct reviews of Housing Waiting list and Homelessness Applications which have an identified cause for concern. A test of the veracity of the application enables housing management to make an informed decision on the applicant's eligibility to remain on the housing register.

From 1 April to 31 March 2023 FVT received 87 referrals:

- 29 have been recommended to be maintained.
- 28 have been denied.
- 8 have been transferred out for review by another team.
- 12 have no further action.
- 4 have been withdrawn by the applicant.
- 2 were rejected.

Right to Buy

The council introduced forms to check the veracity of the sources of funds used for the purchase of properties under the right to buy scheme. Referrals are raised when the cash element of the purchase exceeds HMRC guidelines. For the referrals we review the source of cash funding and make a recommendation to the RTB team.

From 1 April to 31 March 2023 there have been 52 referrals:

- 43 were reviewed and no further action was required,
- 2 withdrawn by applicant.
- 4 denied,
- 1 resulted in a NTQ (Notice to Quit) being served.

Open cases will be carried forward to 2023-24.

National Fraud Initiative (NFI)

The Cabinet Office - National Fraud Initiative (NFI) 2022/23 Exercise released the data matches in January 2023. The review of matches is currently undertaken by CAFT supported by various services.

Staff & Recruitment

Between January and April 2023, the team had reduced capability due to sickness absence and the seconded Counter Fraud trainee, returning to their substantive post.

A recruitment exercise is planned to recruit staff to various posts including Corporate Anti-Fraud Team Manager, Senior Investigator and Fraud Trainee.

Training events January to March 2023

- Awareness training delivered to various service users in the interpretation of credit reference data. (40 attendees).
- Money Laundering Regulations awareness refresher training to RTB Team
- CAFT invited to present Money Laundering Regulations awareness training to Tri-Borough of Wandsworth, Sutton, and Merton (122 participants).
- Money laundering Regulations funding awareness Training delivered to Orion Housing association. (40 participants)
- RTB awareness training - Reviewing Funding Sources, delivered to Tri Borough, Merton, Wandsworth, and Sutton (30 participants) outlining the information review of funding to better assist the assessment process.
- ID Scanner training delivered to various teams i.e., RTB, Housing and HR

3. SUMMARY OF WORK IN PROGRESS 2022/23

The table below includes the status of audits commenced to date. For those audits shaded in grey, the executive summaries are included in section 4.

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
FINAL REPORTS - PREVIOUSLY PRESENTED TO THE AUDIT, GOVERNANCE AND STANDARDS COMMITTEE						
Adult Learning Services	Director, Education	✓	✓	✓ Final Report	Moderate	Substantial
Buyback of Properties	Director, Customer and Exchequer Services	✓	✓	✓ Final Report	Substantial	Substantial
Complaints	Director, Customer and Exchequer Services	✓	✓	✓ Final Report	Moderate	Moderate
Contracts Register (continuation work)	Assistant Chief Executive - Governance and Assurance	✓	✓	✓ Final Report	Moderate	Limited
EU Project URBACT Thriving Streets - Phase 3 - Grant Audit	Director, Environment	✓	✓	✓ Final Report	NA Grant audit	NA Grant audit
Finance and Governance Service Reviews (Advisory)	Strategic Director, Finance and Governance	✓	✓	✓ Final Report	NA Advisory	NA Advisory
General Ledger	Director, Customer and Exchequer Services	✓	✓	✓ Final Report	Moderate	Moderate
Protect and Vaccinate Funding - Grant audit	Director, Finance	✓	✓	✓ Final Report	NA Grant audit	NA Grant audit
IT - Software licence management	Chief Digital and Technology Officer	✓	✓	✓ Final Report	Limited	Limited

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
Special Education Needs (SEN)	Director, Education	✓	✓	✓ Final Report	Moderate	Moderate
Supporting Families - Grant Audit	Director, Children and Families	✓	✓	✓ Final Report	NA Grant audit	NA Grant audit
TMOs - Use of Reserves	Director, Resident Services	✓	✓	✓ Final Report	Moderate	Limited
FINAL REPORTS - EXECUTIVE SUMMARIES INCLUDED IN THIS PROGRESS REPORT						
Cemeteries and Crematoria	Director, Leisure	✓	✓	✓ Final Report	Moderate	Moderate
Children's Quality Assurance Unit	Director, Children and Families	✓	✓	✓ Final Report	Moderate	Moderate
Mental Health Services	Director, Adult Social Care	✓	✓	✓ Final Report	Moderate	Moderate
No Recourse to Public Funds	Director, Communities	✓	✓	✓ Final Report	Moderate	Limited
DRAFT REPORTS ISSUED						
Accounts Payable	Director, Customer and Exchequer Services	✓	✓	✓ Draft Report 19-May 2023		
Building Control	Director, Planning and Growth	✓	✓	✓ Draft Report 26-May 2023		
Community Engagement	Director, Communities	✓	✓	✓		

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
				Draft Report 19-May 2023		
Covid-19 Pandemic Expenditure	Director, Commissioning	✓	✓	✓ Draft Report 16-Dec 2022		
Housing Rents	Director, Customer and Exchequer Services	✓	✓	✓ Draft Report 19-May 2023		
Markets	Director, Environment	✓	✓	✓ Draft Report 21-Apr 2023		
Member Office Protocol	Assistant Chief Executive - Governance and Assurance	✓	✓	✓ Revised Draft Report 31-Jan 2023		
New Homes Programme	Director, Asset Management	✓	✓	✓ Draft Report 26-May 2023		
Overtime	Director, People and Organisational Development	✓	✓	✓ Draft Report 19-May 2023		
Parking Management & Estates Parking Permits	Director, Environment	✓	✓	✓ Draft Report 23-May 2023		
Payroll and HR	Director, People and Organisational Development	✓	✓	✓ Draft Report 18-May 2023		

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
Private Sector Licensing	Director, Environment	✓	✓	✓ Draft Report 19-May 2023		
Public Health - Tobacco Control	Director, Public Health	✓	✓	✓ Draft Report 18-May 2023		
SEND Finance	Director, Education	✓	✓	✓ Draft Report 19-May 2023		
Supplier Resilience - Council wide review	Assistant Chief Executive - Governance and Assurance	✓	✓	✓ Draft Report 12-May 2023		
FIELDWORK						
Hospitality and Gifts Register, Register of Interests	Assistant Chief Executive - Governance and Assurance	✓	✓	Draft Report in QA		
Pensions Administration	Pensions Manager	✓	✓	Draft Report in QA		
IT - Applications Review	Chief Digital and Technology Officer	✓	✓ Closing meeting booked			
IT - Cloud Computing Maturity	Chief Digital and Technology Officer	✓	✓ Closing meeting booked			
Tenancy Management Organisations - Applegarth	Director, Resident Services	✓	✓			

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
<ul style="list-style-type: none"> - Brenchley Gardens - Delawyck 			Closing meetings booked			
Building Safety	Director, Asset Management	✓	✓			
Capital Expenditure Management - General Fund	Director, Finance	✓	✓			
Climate Emergency Strategy and Green Economy Plans	Climate Change and Sustainability Director	✓	✓			
Mosaic	Director, Adult Social Care and Director, Children and Families	✓	✓			
Safeguarding - Adults	Director of Adult Social Care	✓	✓			
Sickness Absence Monitoring - Council-wide review	Director, People and Organisation Development	✓	✓			

Schools internal audit plan 2022-23

The table below includes the status of audits commenced to date. A summary schools report will be prepared as part of the internal audit year end reporting, and presented to the Audit, Governance and Standards Committee in July 2023.

School	Status	Design	Operational Effectiveness
Charlotte Sharman Primary	Final Report	Moderate	Limited
Keyworth Primary School	Final Report	Moderate	Moderate
Southwark Inclusive Learning Service	Final Report	Moderate	Moderate
St Mary Magdalene Church of England Primary School	Final Report	Moderate	Limited
St Saviour's and St Olave's Church of England School	Final Report	Moderate	Limited
Haymerle School	Final Report	Moderate	Moderate
Peter Hills with St Mary's & St Paul's Church of England Primary School	Final Report	Moderate	Limited
Oliver Goldsmith Primary School	Final Report	Moderate	Moderate
Dulwich Wood Primary School	Draft Report - partial response received, awaiting further information		
St Joseph's Junior School	Draft Report 20-Apr 2023		
Phoenix Primary School	Draft Report 18-May 2023		
Tuke School	Draft Report 26-May 2023		
Michael Faraday Primary School	QA		
St George's Church of England Primary School	QA		
St Joseph's Roman Catholic Primary School, George Row	QA		
St Jude's Church of England Primary School	QA		
St Peter's Church of England Primary School	QA		

School	Status	Design	Operational Effectiveness
Ilderton Primary School	Reporting		
Grove Children & Family Centre	Reporting		
Crawford Primary School	Reporting		

4. SUMMARY OF INTERNAL AUDIT PLAN 2023-24

The table below outlines all agreed work at the time of writing. The status of audits commenced to date is also provided.

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
Children and Adult Services Directorate						
Adopt London Partnership	Director of Childrens Services / Director of Finance	Scoping	Q1			
Care Leavers	Director, Children and Families	Planning	Q3			
Direct Payments	Director, Adult Social Care	Scoping	Q2			
Family Hubs and Start for Life	Director, Childrens Services	✓	✓	✓	NA Grant audit	NA Grant audit
Health and Wellbeing Strategy	Director, Public Health	Scoping	Q1			
Home to School Transport	Director of Education	✓ Final ToR	29-Jun 2023			
Legal Fees	Director, Children and Families / Assistant Chief Executive - Governance and Assurance	Planning	Q2			
Pupil Registry Systems	Director of Education	✓ Final ToR	19-Jun 2023			
Service assurance / change programme review	Strategic Director, Children and Adult Services (and CAB)	Planning	Q2 / Q3			

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
Supported Families - Grant Audit	Director, Children and Families	Planning	Quarterly			
School Assurance Programme	Director, Education	Planning - Programme agreed	Various			
School follow up	Director, Education	Planning - Programme to be agreed	Various			
Environment, Neighbourhoods and Growth Directorate						
Estates Cleaning and Grounds Maintenance	Director, Environment	Planning	Q3			
Leisure Services	Director, Leisure	Scoping	Q1 and Q4			
Major Regeneration Programme & Projects	Director of Planning and Growth	✓	✓			
Planning Applications and s106 Agreements	Director, Planning and Growth	✓	✓			
Tree Management Service	Director, Leisure	Scoping	Q2			
Finance Directorate						
Accounts Receivable and Debt management	Director, Customer and Exchequer Services	Planning	Q3			
Budgetary Monitoring and Reporting	Director, Finance	Planning	Q3			
Capital Expenditure Management - Housing Revenue Account	Director, Finance	✓	✓			

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
Contract Management	Head of Procurement	Planning	Q3			
Cost of Living Fund	Director, Customer and Exchequer Services	Planning	Q3			
Fairer Future Procurement Framework	Head of Procurement	Planning	Q3			
Home Ownership - Garages	Director, Customer and Exchequer Services	Scoping	Q1			
Housing Benefits	Director, Customer and Exchequer Services	Planning	Q3			
Mosaic	Director, Customer and Exchequer Services	Planning	Q4			
Payments to individuals outside of PAYE / IR35	Director of Exchequer Services / Director of HR	✓ Draft ToR	17-Jul 2023			
Payroll	Director, Customer and Exchequer Services	Planning	Q4			
Pensions Administration	Pensions Manager	Planning	Q4			
Service assurance / change programme reviews	Strategic Director, Finance	Planning	Q3			
IT - Asset / Hardware Management	Chief Digital and Technology Officer	Planning	Q3			
IT - Cyber Security	Chief Digital and Technology Officer	Planning	Q2			
IT - Service Review	Chief Digital and Technology Officer	Planning	Q4			

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
IT - Shared Service Governance	Chief Digital and Technology Officer	Planning	Q2			
Housing Directorate						
Housing Adaptations	Director, Asset Management	Scoping	Q1			
Housing Solutions - Applications and Allocations	Director, Resident Services	Planning	Q3			
Service Assurance / Change Programme Reviews	Strategic Director, Housing	Planning	Q3			
Social Housing Act	Director, Resident Services	Scoping	Q1			
Southwark Building Services - Service Improvement Plan	Director of Asset Management	✓ Draft ToR	30-May 2023			
Statutory Disrepairs	Director, Asset Management	Planning	Q3			
Temporary Accommodation Budget Recovery Board - Advisory	Director, Resident Services	Ongoing	Ongoing			
Tenancy Management Organisations (TMOs) Cyclical Reviews	Director, Resident Services	Planning	Q4			
Tenancy Management Organisation - Objection Review	Strategic Director, Housing and Strategic Director, Finance	Scoping	12-Jun 2023			
Voids	Director of Resident Services	✓	✓			

Audit	Director / Audit Sponsor	ToR issued	Fieldwork	QA / Reporting	Design	Operational Effectiveness
Strategy and Communities						
Council Delivery Plan	Assistant Chief Executive, Strategy and Communities	Planning	Q2			
Equality, diversity, and inclusion maturity assessment	Assistant Chief Executive, Strategy and Communities	Planning	Q2			
Economic Renewal Plan / Strategy	Assistant Chief Executive, Strategy and Communities	Planning	Q3			
Governance and Assurance						
Records management	Assistant Chief Executive / Director, HR, FM, and ICT	Planning	Q2			
Staff recruitment and vetting	Director, People and Organisational Development	Planning	Q3			
Integrated Care System						
Partnership governance and integration of services	Joint leadership role with the ICB	Planning	Q2			
Commissioning of services	Director, Commissioning	Planning	Q3			

5. EXECUTIVE SUMMARIES OF REPORTS FINALISED SINCE THE LAST MEETING

EL11 Cemeteries and Crematoria May 2023	LEVEL OF ASSURANCE		SUMMARY OF RECOMMENDATIONS	
	Design	Operational effectiveness	High	-
	Moderate	Moderate	Medium	4
			Low	-
Purpose of audit:	To review the adequacy and effectiveness of the Council's governance arrangements and key operational and financial controls relating to burials and cremations.			
<p>Background:</p> <p>Southwark's Bereavement Service manages three cemeteries within the borough. Most burials take place at Camberwell New Cemetery, although it is possible to arrange burials in Camberwell Old Cemetery and Nunhead Cemetery. There are three different styles of burials available to cater for different people and different beliefs (traditional burial, lawn burial and meadow burial). There are several different graves offered at differing prices (including classic, solo and simplicity), for which the fee is the same across all three sites. Cremation is more popular than burial in the UK. The Council's Bereavement Service manages the crematorium and offers support to anyone wishing to arrange a cremation. The Council charges for burials and cremations and the charges are revised annually at the start of the financial year and approved by Cabinet. Fees and charges include those relating to cremation services, crematorium dedication memorials, purchase of exclusive right of burial, interment fees, graveside or chapel service fees, exhumations, and memorial management. The Bereavement Services takes payments for fees and charges via an online payment system - BACAS - and invoices can be generated through the system. For account holders, invoices are sent to the Council's FC&P team for raising on the Council's system.</p> <p>In August 2021, the Federation of Burial and Cremation Authorities completed a Crematorium Compliance Scheme Report for Honor Oak Crematorium and compliance scores were presented. The crematorium scored 95.9% as compared to 95% industry average.</p> <p>As well as being responsible for arranging a burial or cremation, the Bereavement Services is also responsible for the following:</p> <ul style="list-style-type: none"> • Dealing with a request or a report within five working days • Keeping cemetery and crematorium paths and roads in good condition • Ensuring all grassed areas are tidy and well kept. • Opening the cemeteries, crematoriums, and garden of remembrance 365 days a year • Holding a memorial service ever year on the last Sunday of June. <p>Areas of strength:</p> <ul style="list-style-type: none"> • Policies and procedures: The Council follows the Charter for the Bereaved outlined by the Institute of Cemetery & Crematorium Management. As a Charter Member, the Council operates in accordance with the Guiding Principles for Burial and Cremation, last updated November 2014. The Council subscribes to the Federation of Burial Cremation Authorities and the values, and Principles for Change of the UK Commission on Bereavement. 				

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- The Bereavement Service's policies, principles and procedures support the Charter and are available to all staff on a local shared drive.
 - The Council website: The Council provides clear information to residents regarding the Bereavement Services in terms of the burials and cremation arrangements and the support available; and the arrangements in place for the public at each of the Council burial grounds. The webpages are reviewed regularly and were last updated 21 June 2021 and 25 October 2022.
 - Burials and cremations arrangements: Our review of a sample of 10 burials and 10 cremations from 1 April 2022 to 23 October 2022 identified that all the final arrangements were made in accordance with the applicant's requests. A comprehensive range of Ministry of Justice (MOJ) forms are used, these were found to be fully completed with supporting documents e.g., Certificate for Burial or Cremation.
 - Fees and Charges 2022-23: These were found to be set in line with the Council's Medium-Term Resources Strategy, approved by Cabinet and published in the Council Constitution. For the sample above, we confirmed that an invoice was raised in advance for the correct amount, payment was received, and accounted for by the Bereavement Services in a timely manner.
 - Appropriate training: A wide range of staff training records are kept relevant to burial, cremation, burial ground management, grave digging, and crematory operation as well as staff training common to other commercial activities e.g., Health & Safety, Safeguarding Children and Adults, and Unconscious Bias.

Areas of concern:

- Given the nature of the activities in the crematoria, environmental legislation is of particular importance, however, the Bereavement Service does not currently have an Environmental Policy or strategy covering the cremators and cremation coffins.
- Key marketing information for customers have not been updated since 2017.
- 60% of the burials and 20% of the cremations sampled were not arranged within the typical industry timeframe of up to 10 business days of the funeral or cremation being booked, however, the reasons for delays were not documented clearly.
- The Bereavement Service's Business Continuity Plan (BCP), dated 16 October 2019, had not been tested this year to date or been updated to incorporate the lessons learned from the events of the past two years.
- New/revised monitoring arrangements and Key Performance Indicators were presented to senior management in October 2022, however, have not yet been agreed to ensure the Bereavement Service's operations have an adequate oversight, that is sufficiently comprehensive.

CAS23 Children's Quality Assurance Unit March 2023		LEVEL OF ASSURANCE		SUMMARY OF RECOMMENDATIONS	
		Design	Operational effectiveness	High	-
		Moderate	Moderate	Medium	3
				Low	1
Purpose of audit:	To provide assurance over the adequacy of the design and operational effectiveness of the Council's approach to governing and monitoring the quality of the child safeguarding mechanisms, legislative compliance and the overarching framework overseen by Southwark.	Added value:	<p>We used publicly available information to provide suggestions on best practice in other Councils relating to quality assurance over child protection services. The following additional ideas and resources were shared:</p> <ul style="list-style-type: none"> • Lambeth Council - Neglect Strategy and Toolkit • Westminster Council - Children and Young People Survey • Greenwich Council - Published learning reviews 		
<p>Background:</p> <p>The UK Government legislation and regulations underpin the responsibilities local authorities have for protecting children, which includes:</p> <ul style="list-style-type: none"> • Children Acts 1989 and 2004 • Working Together to Safeguard Children Act 2018 • Keeping Children Safe in Education Act 2021 • London Safeguarding Children Procedures 2022 <p>The Council's Children's Quality Assurance Unit (CQAU) role includes performing an annual programme of quality assurance reviews to ensure that the services in place to oversee their children's welfare are operating in accordance with the legislation and regulation. This audit is concerned with the CQUA's reviews of the first three statutory functions listed above and encompassed the aspects below.</p> <p>Independent Reviewing Officers (IRO) - If a Local Authority is looking after a child, it has a duty to appoint an IRO for that child's case. The responsibilities of the IRO include:</p> <ul style="list-style-type: none"> • Ensuring that Care Plans are based on a detailed and informed assessment, up to date, effective and provide a real response to each child's needs. • Offering a safeguard to prevent any 'drift' in care planning and the delivery of services. • Monitoring the activity of the Local Authority: that Care Plans have given proper consideration and weight to the child's current views, wishes and feelings and that he/she fully understands the implications of any changes to their Care Plan • Ensuring that, having regard to age, and understanding, the child has been informed of the steps they may take under the relevant acts. <p>Child Protection Conference Chairs are accountable to the Director of Children's Services. Where possible the same person should chair subsequent child protection reviews. The Chair should meet the child and parents in advance to ensure they understand the purpose and the process.</p>					

Local authority Designated Officer - all local authority staff members have a responsibility for safeguarding and to report a concern if they believe a member of staff has behaved inappropriately towards a child. All concerns should be escalated to senior management and/or LADO. The LADO is available to discuss any concerns and to assist with what action needs to be taken to protect a child. The LADO is also available to provide advice and guidance to senior managers on the progress of cases. The LASO liaises with organisations such as the Police, Ofsted, and Social Care to ensure a thorough and fair process for all those involved.

Areas of strength:

- We confirmed that the Council's documented internal policies and procedures are compliant with the legal framework. We compared key elements of Southwark Children's Social Care Procedures with the London Safeguarding Children Procedures, Working Together to Safeguard Children and the Independent Reviewing Officer Handbook, and verified their agreement.
- There is a sound understanding of the requirements of each statutory role, as defined within the legislation, within the Children's Quality Assurance Unit.
- Child Protection Conference Chairs provide effective oversight in ensuring Child Protection Coordinator reviews are regularly convened to monitor progression. Mosaic has effective in-built Stage One, Two and Three escalation tools.
- We interviewed two Child Protection Conference Chairs, the Independent Reviewing Officer service manager, the Local Authority Delegated Officer, the Audit and Development Service Manager and the Data Manager to understand the communication channels between the teams. It was consistently fed back that communication between CQAU teams is extremely strong.
- There have been five inadequate audits across the last 12 months which raised issues around statutory compliance. We were able to verify that all of these (bar one where the family declined support) were followed up with reflective reviews with service managers.
- We reviewed the Independent Reviewing Officer and Local Authority Delegated Officer annual reports, Power BI data and interviewed Child Protection Conference Chairs and the Independent Reviewing Officer service manager to determine adequacy of resources within the teams. The Independent Reviewing Officer case load is within the guidance stipulated in the IRO handbook (no individual IRO had more than 70 cases, the maximum being 56), and the Child Protection Conference Chairs communicated that they have a fully resourced team. The Independent Reviewing Officer team were awaiting the appointment of an additional team member, and the return of an IRO on secondment - once they are in the team, they will be fully resourced.
- We tested a sample of five CQAU social workers against the Social Work England open register and found that all were registered for the current year.
- Consistent management information is in place; the Council makes sophisticated use of the Power BI software to provide quantitative analysis of statutory KPIs and additional themes. The Local Authority Delegated Officer and Independent Reviewing Officer annual reports provide a qualitative analysis of the data.
- Actions are being taken to address issues with disseminating lessons learned. Monthly quality of practice reports are presented at monthly quality assurance meetings and practice weeks have been planned for each quarter of 2023 to enhance this.
- OFSTED inspected Southwark's children's services 26-30 September 2022 and stated in their report *"Effective audit and quality assurance work has helped improve the focus, quality, and quantity of investigations (for children who need protection). As a result, practice is stronger and fewer children, and their families experience these statutory processes"*.

Areas of concern:

- There is no specific scheme of management and delegations to cover the CQUA service or the levels of management reflected in the structure chart. Rather, it applies to the frontline teams managing children's cases.
- The 'Action Plan' section of the audit tool is not consistently completed. It does not contain a '*what good looks like*' section, unlike the other parts of the tool. As such, the actions listed by auditors vary in detail, number, and quality.
- Four of the eleven Child Protection Plans sampled did not meet the required time frames stipulated in the guidance. Two of these were that the child was not visited within 24 hours of the incident where delays were four and two working days respectively. Additionally, all four experienced delayed CPC conferences ranging from two to twenty three working days.
- Broader/structural themes are not as frequently discussed in monthly Quality of Practice reports, despite auditors often raising these through comments on the audit tool. The audit tracker is not being used to capture key themes picked up by the audits.
- Additionally, themes shared in quality of practice reports at the monthly quality assurance (SQUARES) meetings rely on attending management to circulate with their wider teams, which does not always occur.
- Individual team meetings are infrequently minuted meaning key actions or learnings are not documented.
- We reviewed a sample of five reflective reviews completed following inadequate audits. There is no template frequently used and one of the sample did not include any action plan.

EL35 No Recourse to Public Funds April 2023	LEVEL OF ASSURANCE		SUMMARY OF RECOMMENDATIONS	
	Design	Operational effectiveness	High	1
	Moderate	Limited	Medium	3
			Low	-
Purpose of audit:	To review the adequacy of the Council's key operational and financial controls in place relating to NRPF.			
Background:				
<p>Non-UK nationals are required to obtain leave to enter or remain to live in the UK, unless they have the right of abode or are exempt from immigration control. When leave to enter or remain is granted, conditions may be imposed on the person relating to their ability to undertake employment and access to public funds. No Recourse to Public Funds (NRPF) is a status that applies to non-UK nationals who have no entitlement to welfare benefits, social housing, or UK government asylum support and/or are subject to UK government immigration control as defined in section 115 of the Immigration and Asylum Act 1999. The Council has a statutory duty to provide support to people with leave to remain but no recourse to public funds, those who have an assessed care need or where failure to provide support would result in a breach of certain human rights. Assessed social care needs can include care needs arising from old age, mental or physical ill-health, being pregnant or having responsibility for children who are homeless or at risk of being homeless.</p> <p>A referral comes in to the NRPF inbox which is reviewed by a team member. Once a referral is received, the Council contacts the applicant to discuss the referral and if appropriate books an appointment. Referrals can be received into the Council through several routes, including self-referral, hospital discharges, schools, and the homelessness service. A referral form is completed regardless of the routes to enable the team to triage referrals and direct these as necessary.</p> <p>The Council provides support for 287 households, consisting of 121 cases relating to the Children Act, 136 relating to the Care Act and 30 relating to the Mental Health Act. The main interventions provided by the service relate to temporary accommodation, meeting adult social care needs, provision of subsistence and sign posting to other forms of support. A case is resolved by the family or person's immigration status changing or through the support no longer required. In the financial year 2022/23 (until the end of January 2023), the Council resolved approximately 79 cases.</p> <p>Temporary accommodation is the biggest single item of spend for the service at approximately £314k per month with the bookings made with the Council's Housing Solutions Team, followed by care services at approximately £92k per month and subsistence at approximately £90k per month. Weekly subsistence payments are made for people who cannot manage subsistence monthly. Basic subsistence payments are £60 per week for adults and £45 per week for children, however, these can vary depending upon the specific needs of the person or family. Payment for adult social care services (homecare, residential care placements) for older people or people with physical disabilities are processed by the Personal Budgets Team.</p> <p>For adults where support is being provided under the Care Act 2014, the Council has a statutory duty to undertake case reviews, as a minimum, every 12 months to confirm an individual's continuing right to receive support.</p>				

The previous internal audit in this area was completed in 2019/20 (final report issued in January 2020). We raised three findings relating to case reviews not completed periodically, claims accepted without the correct supporting documentation retained, and payments for accommodation and care processed without sufficient scrutiny and approval.

Areas of strength:

- The Council has comprehensive procedures in place governing the NRPF processes, which are regularly reviewed and available to all staff.
- We found the procedures to be materially compliant with the national guidance provided by the NRPF Network.
- Our walkthroughs of the NRPF claims, accommodation, care, and subsistence payments processes complied with the documented guidance.
- Based upon our sample of cases we could confirm -
 - Officers complete NRPF assessments for all service users, check immigration status using NRPF Connect and obtain supporting evidence from the applicant before assessments are authorised by a duty manager.
 - Officers make accommodation and subsistence payments following the completion of a care and support plan which is separately approved by the duty manager.
 - There is a separation of duties between the officer recommended care payments and the officer approving them.

Areas of concern:

Our sample testing of 15 active NRPF cases since April 2021 found the following exceptions:

- Eligibility criteria - we tested to verify that appropriate supporting documentation had been obtained to confirm eligibility criteria was met:
 - For one sample item there was no evidence the service user was given an appointment letter.
 - For five sample items there was no evidence officers completed financial background checks using a 360 Online check.
 - For one sample item, the background check was completed using an incorrect name because the applicant was falsely using the name of her sister. No further 360 Online check was completed.
- Accommodation process - we tested 15 accommodation payments made in January 2023 to verify that officers followed the documented procedures:
 - Our testing found eight payments did not match the approved amounts recorded on the Master Case List. These accommodation payments had been increased but the Council records had not been updated.
- Subsistence process - we tested 15 subsistence payments for 2022-23 to verify officers follow the correct subsistence payment process in line with documented procedures:
 - In two cases there was no evidence of manager approval, which meant we were also unable to confirm a separation of duties between the decision maker (to award subsistence) and approver.
- Case reviews - we conducted testing to confirm case reviews are completed every six months:
 - Four case reviews were due but had not been completed.
 - Case reviews were completed late for a further seven ranging from one month to eight months.

Our sample testing of five care payments for 2022-23 found that none of the payments matched the amounts the Social Worker recommended be paid and were all higher. This is due to officers using a calculator which has not been updated to show the correct care rates.

Our sample testing of two rejected NRPF cases found the following area of non-compliance with procedures:

- Supporting documentation

-
- For one there was no evidence officers gave the service user a cessation letter providing 28 days' notice and referred to mainstream services as appropriate.

We asked for the three most recent monitoring reports presented to senior management to assess whether performance was sufficiently detailed, periodically presented and contained actions to address issues. Officers advised that performance monitoring meetings did not take place in October 2022, February 2023, and March 2023. Officers provided reports for September 2022, November 2022, December 2022, and January 2023. Our analysis of the reports showed NRPf performance information was also not updated during this time (September 2022 to March 2023).

CAS06 Mental Health May 2023		LEVEL OF ASSURANCE		SUMMARY OF RECOMMENDATIONS	
		Design	Operational effectiveness	High	-
		Moderate	Moderate	Medium	2
				Low	1
Purpose of audit:	To provide assurance on the adequacy of the design and operational effectiveness of the Council's governance around their mental health care provisions. Our scope planned to verify whether the Council has arrangements to provide an adequate service to residents across Southwark and incorporated a review of the effectiveness of record keeping, controls around care needs assessments, approval of care packages and agreement for payment of care costs.				
Background:	<p>Councils have statutory duties to provide social care to support people experiencing mental health problems. Section 117 of the Mental Health Act 1983 (MHA) requires councils to provide after-care services and support to people moving out of hospitals. Amendments to the Act in 2007 require them to employ approved mental health practitioners to contribute to statutory mental health assessments and MHA tribunals. The Care Act 2014 provides the framework for eligibility for social care assessment, personal budgets, and support for carers. It also sets out safeguarding duties for protecting adults at risk of abuse or neglect. Councils have powers under the Mental Capacity Act 2005 (MCA) to authorise guardianship for people discharged from hospital under the MHA, and duties to authorise deprivation of liberty safeguards (DOLS). Councils are responsible for commissioning advocates to help people express their views and to represent their interests. This includes specialist advocates to help people subject to the MHA (independent mental health advocacy - IMHA) and those under the MCA (independent mental capacity advocacy - IMCA), and general mental health advocacy under the Care Act.</p> <p>The Council commissions a Wellbeing Hub (WBH) which provides information and advice about the services available to Southwark residents that provide mental health, wellbeing advice and support. The Hub works in partnership with the Council's Adult Social Care Mental Health Team (ASCMH). WBH provide a point of access for any person who has care and support needs because of their mental health and any person who cares for someone with mental health needs. In Southwark, Child, and Adolescent Mental Health Services (CAMHS) are provided by South London and Maudsley NHS Foundation Trust (SLaM). SLaM is tasked with meeting the diagnosis, clinical and treatment needs of mental health service users in Southwark. For referrals which do not remain in the Hub, where it appears that someone may have eligible needs under the Care Act 2014 and may require social care support, then the WBH will refer to ASCMH. The ASCMH Reablement Team will contact individuals to assess their needs, find out what is most important to them and what they think could best support their needs. They will discuss options for how those needs can be met by community and statutory partners and create a plan to support that person. The team will offer a period of reablement if this is deemed to be beneficial.</p> <p>ASCMH Reablement will refer individuals to the Mental Health Care and Support Team (CAST) if they have ongoing support needs/long term needs. The Care and Support Team carries out individual assessments of eligible needs, care plans, annual reviews, and if residential or supported accommodation is required, they refer over to the Move on Support Team (MOST) who ensure needs of the individuals are being met by provided services, and support 'move on' from residential placements, after a period of 'rehabilitation', to a community setting.</p>				

Areas of strength:

- We reviewed six Panel outcome sheets used to document the meeting discussions and confirmed these were well attended by the Council, the ICB and SLaM, who review any cases previously approved by senior officer and come to a decision if a placement is required.
- We confirmed that monthly reconciliations of care cost payments were taking place between what was confirmed at Panel and what SLaM are charging. We selected the reconciliations for February 2023, January 2023 and December 2022 and confirmed that these were completed in a timely manner and costs were being reviewed and challenged if discrepancies were found.
- We confirmed through sample testing of ten care packages that they are being reviewed and appropriately assessed on an annual basis. Where appropriate, these continued or stopped accordingly.
- We confirmed that adequate management information is being sent to the Mental Health team to enable them to support needs and assessments. The Performance & Quality Data Team provides the management reports to SMT on a quarterly basis.

Areas of concern:

- Procedure documents specifically detailing the roles and responsibilities of the team are not formally documented which may have resulted in the below findings:
- Through sample testing of ten placements, we found that in four cases, the mental health assessment was not appropriately signed off with adequate segregation of duties.
- We selected a sample of ten placements and found that:
 - In two cases, an annual review of the individual's assessment had not been reviewed in the last 12 months.
 - In six cases, the annual assessment of the placement had not been reviewed by Panel.

6. SUMMARY OF RECOMMENDATIONS STATUS

Of the 447 high and medium recommendations relating to 2017-18 to 2022-23, that have fallen due as at 28 April 2023, we have confirmed with reference to evidence that 399 have been fully implemented or superseded, representing 89%, an increase of 2% from our last report to the Committee.

We have confirmed that all recommendations relating to 2017-18 and 2018-19 have been completed.

The chart shows the relative percentages for each year from 2019-20 to 2022-23.

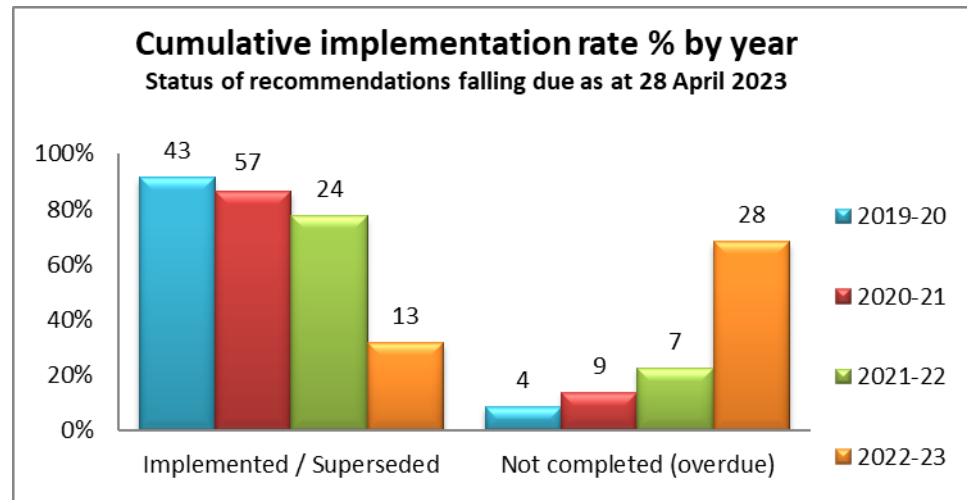
There remains some longstanding recommendations from previous years that are yet to be fully implemented, but these have now reduced in number. There are also several audits where the originally agreed implementation date has not been met and a new date has been provided. In addition, several audits remain for which the required update was not provided by the date of reporting, which are indicated in our summary.

The implementation rate may be higher than 89%. However, without management responses and supporting evidence, we cannot confirm this.

The implementation status of each internal audit is summarised in the table overleaf.

Please note that the table does not include audits where:

- *All recommendations have been implemented.*
- *Recommendations to be followed up as part of another audit during the year (for example key financial systems)*
- *Recommendations not yet due for implementation.*



RECOMMENDATION IMPLEMENTATION RATES BY AUDIT WHERE NOT YET FULLY COMPLETED

Audit Area	Total High & Medium recommendations due for implementation	Implemented		In progress at the follow up date		Awaiting update, revised date, or evidence		% Verified complete	Management Implementation dates
		H	M	H	M	H	M		
Assistant Chief Executive's Department - Governance and Assurance									
2020-21 Records Management	1	-	-	1	-	-	-	0%	March 2021 November 2021 June 2022 July 2023
2022-23 Complaints	2	-	-	1	1	-	-	0%	March 2023 August 2023
Assistant Chief Executive's Department - Strategy and Communities									
2021-22 Movement Policy and Plan	6	-	-	-	6	-	-	0%	September 2021 Jan 2023 July 2023
Children's and Adults Directorate									
2020-21 Payments to Children and Families	3	-	2	1	-	-	-	66%	January 2021 April 2023 Awaiting evidence
2020-21 Supported Living	3	1	1	-	1	-	-	66%	September 2021 Awaiting update
2020-21 Travel Assistance	1	-	-	-	1	-	-	0%	September 2021 March 2022 September 2022 Awaiting update
2021-22 Adoption Services	3	1	-	1	1	-	-	33%	January 2023 July 2023

Audit Area	Total High & Medium recommendations due for implementation	Implemented		In progress at the follow up date		Awaiting update, revised date, or evidence		% Verified complete	Management Implementation dates
		H	M	H	M	H	M		
2022-23 Continuing Healthcare	3	-	-	-	-	-	3	0%	October 2022 Awaiting update
2022-23 Contract Management: Mobilisation	3	-	-	-	1	-	2	0%	June 2022 October 2022 Awaiting update
2022-23 All Age Disabilities	2	-	-	-	-	-	2	0%	June 2022 Awaiting update
Environment, Neighbourhoods and Growth Directorate									
2019-20 S106 Agreements	3	-	-	-	3	-	-	0%	January 2024 December 2024 June 2021 Awaiting evidence - to be reviewed as part of 2023-24 audit.
2020-21 Community Infrastructure Levy	1	-	-	-	1	-	-	0%	December 2020 July 2021 Awaiting evidence
2020-21 South Dock Marina	1	-	-	1	-	-	-	0%	June 2022 November 2022 March 2023 June 2023
2022-23 Leisure Services	1	-	-	-	1	-	-	0%	July 2022 January 2023 Awaiting evidence
2022-23 Highway Maintenance	1	-	-	-	1	-	-	0%	May 2022 May 2023 Awaiting evidence

Audit Area	Total High & Medium recommendations due for implementation	Implemented		In progress at the follow up date		Awaiting update, revised date, or evidence		% Verified complete	Management Implementation dates
		H	M	H	M	H	M		
2022-23 Library Services	4	-	1	-	3	-	-	25%	September 2022 April 2023 July 2023
2022-23 Licensing Audit	2	-	-	-	-	-	2	0%	April 2023 Awaiting Update and evidence to confirm implementation by year end.
Finance Directorate									
2019-20 Home Ownership - Garages	3	1	1	-	1	-	-	67%	April 2020 January 2021 November 2021 September 2022 March 2023 June 2023
2020-21 Software Asset Management	4	-	2	-	2	-	-	50%	March 2022 September 2022 December 2022 June 2023
2022-23 Insurance	2	-	-	-	2	-	-	0%	December 2022 June 2023
2022-23 Software Licensing Management	5	-	-	-	5	-	-	0%	February 2023 July 2023
Housing Directorate									
2021-22 Cooper Close TMO	3	-	1	-	2	-	-	33%	April 2022 July 2022

Audit Area	Total High & Medium recommendations due for implementation	Implemented		In progress at the follow up date		Awaiting update, revised date, or evidence		% Verified complete	Management Implementation dates
		H	M	H	M	H	M		
									Awaiting update and evidence to confirm implementation.
2021-22 Major Works	3	1	1	1	-	-	-	67%	June 2022 July 2022 March 2023 April 2023 September 2023
2022-23 IT Disaster Recovery	4	-	-	2	2	-	-	0%	June 2022 December 2022 March 2023 Awaiting update and evidence to confirm implementation by year end.

FURTHER INFORMATION ON RECOMMENDATIONS NOT YET IMPLEMENTED WHERE UPDATES WERE RECEIVED

The tables below show the latest updates with regards to the recommendations not yet implemented, where this has been provided. It excludes recommendations that have not fallen due.

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
Assistant Chief Executive's Department - Governance and Assurance		
2020/21 Records Management		
<p>a) Management should conduct a thorough exercise covering all systems, locations, and business areas to fully record the types of data being created and retained and to ensure all the Council's information assets were identified, with appropriate and specific information added to the asset registers.</p> <p>b) A central inventory record should be maintained and reviewed annually.</p> <p>c) Mapping of all information held needs to be completed. Management should develop and draft a more detailed plan and timescale for cleansing and mapping existing information. Following this, we recommend that the achievement of the actions recorded is regularly reviewed, as part of team meetings within Corporate Services, to ensure they stay on track and remain relevant. Once a complete map of information is developed and relevant cleansing and migration has taken place, these should be reported to the SMT.</p> <p>d) Management should review the process in place for ensuring that registers are completed and consider the introduction of an information request on a regular basis, for example monthly, to identify all departments that have not completed registers. The process should also outline specific action to be taken where staff are persistently not completing registers in a timely manner.</p>	<p>Information Governance Manager</p> <p>31 March 2024</p> <p>June 2024</p> <p>October 2024</p> <p>July 2023</p>	<p>Parts (a), (d) and (e) - Completed and evidenced in November 2022.</p> <p>Part (b) - We were advised that the IT Governance team's audit of the Council's Asset Registers will seek confirmation that retention schedules being adhered to. We have revised the due date for this to July 2023.</p> <p>Part (c) - We were advised that the proposed recommendation is not workable due to the extensive resourced required, therefore this action is not going ahead.</p> <p>Part (f) - We were advised that the e-learning module is now live. We verified this from the screenshots provided and now consider this part completed.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
<p>e) Management should ensure that the policy and retention schedule is appropriately communicated to all the asset owners through staff bulletins or other communication channels.</p> <p>f) Management should develop a mandatory eLearning module relating to record management which should be completed annually by all staff to ensure they acknowledge and understand their responsibilities relating to record management and a formal record of this be kept.</p> <p>High</p>		
Assistant Chief Executive's Department - Strategy and Communities		
2021/22 Movement Policy and Plan		
<p>The Equity Framework should be issued to Cabinet as soon as possible for further review and approval.</p>	<p>Transport Policy Manager</p> <p>January 2021</p> <p>April 2023</p> <p>July 2023</p>	<p>We were advised by the Head of Highways that the Equity Framework has been updated and is to be included in the overarching Streets for People (ex-Movement Plan) Strategy, to be presented in draft form to Cabinet in July 2023, fully consulted in September 2023, and the final version to Cabinet for approval in December 2023.</p>
<p>The Council should review and improve the community engagement particularly with a view to increasing the response from Black and Asian groups to be more representative.</p> <p>There are several options open to the Council to improve in this area such as:</p> <p>(i) selecting a BAME engagement company to provide the service (this would support the Council in their current and future projects/ programmes also)</p> <p>(ii) approaching faith groups in the borough who have a large group of BAME members to complete questionnaires and/or to take part in interviews</p> <p>(iii) Advertise in the local BAME press for example The Voice Newspaper.</p>	<p>Director of Environment Response and Renewal</p> <p>July 2021</p> <p>November 2022</p> <p>September 2023</p>	<p>We were advised by the Head of Highways that the Streets for People strategy is to be subject to full public consultation in September 2023. This will be supported by the Community Engagement team. The Council will be using experience gained through the Streetspace programme and earlier consultation for the Movement Plan (Nov/Dec 2022) to better reach groups such as Black, Asian, and Minority Ethnic groups, faith groups and others that can be under-represented during such engagements.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
<p>The Project Board should agree implementation dates for actions agreed and document these in the project board minutes via an action log. Actions should be followed up at subsequent meetings to confirm completion or discuss and record reasons for delays and new implementation dates.</p> <p>The terms of reference for the project board should be written and subject to appropriate approval.</p>	<p>Head of Highways</p> <p>July 2021</p> <p>TBC</p> <p>June 2023</p>	<p>We were advised that the Project Board for Streets for People Strategy purpose is set out in the S4P governance document.</p> <p>A Terms of Reference is currently being prepared and agreed by the Boards. We reviewed the draft version and confirmed this is due to be approved by the end of May 2023.</p> <p>We reviewed the minutes from 04/05/23 Project Board meeting and found that implementation dates were not yet included. The Head of highways advised this has been chased up on 16/05/23.</p>
<p>A sixth monthly overall reporting of the Movement Plan should be introduced.</p> <p>The Annual Report should be scheduled and included on the Forward Plan for Cabinet.</p>	<p>Transport Policy Manager</p> <p>January 2022</p> <p>Jan 23/April 23</p> <p>December 2023</p>	<p>We were advised by the Head of Highways that the draft Streets for People Strategy is due to be taken to Cabinet in July 2023. A formal final version is to be taken to Cabinet for approval in December 2023. Both Cabinet dates are recorded on the Forward Plan. 6 monthly reviews are to be commenced following December 2023 approval of the Streets for People Strategy. The Annual Report is to be produced with the first report in December 2024.</p>
<p>A high level risk of the Movement Plan implementation should be entered on to the Corporate Risk Register. Management need to identify, assess, mitigate, and review the risk(s) that may prevent the implementation of the Movement Plan</p> <p>Risk owners should be identified for the Highways programme risk register.</p> <p>Management should clearly identify the mitigations for the Highway risks that have been implemented. Where mitigations have been implemented for Highways to reduce the risks, the current risk scoring should be reported / produced if applicable.</p>	<p>Transport Policy Manager</p> <p>August 2021</p> <p>Jan 2023</p> <p>May 2023</p>	<p>We were advised that a risk register is being maintained for the Streets for People Policy, giving owners and mitigation. This is being kept as a live document during development and the final version will be entered into the delivery phase of the Streets for People programme. This will also be included in the divisional risk register.</p> <p>Entry into the divisional risk register is currently being complied and should be available by the end of May 2023.</p>
<p>The transport policies should be updated and prioritised to align with the Movement Plan.</p>	<p>Planning Policy Manager</p> <p>Head of Highways</p> <p>July 2023</p>	<p>We were advised by the Head of Highways that all relevant Transport policies including Climate Change, Air Quality, EV charging, Parking, Cycle Strategy, Kerbside Management will be incorporated or referenced in the new Streets for People Strategy. Draft strategy is to be taken to Cabinet in July 2023.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
Children's and Adults Directorate		
2020/21 Payments to Children and Families		
<p>1) Staff requesting a card to be issued should ensure that correct procedures are followed including staff completing their own application forms to ensure there is a segregation of duties between those requesting and issuing the cards. A reminder should be sent to staff confirming the correct process to be followed.</p> <p>2) Documentation should be scanned in and held in a central shared drive. A record should be established and maintained to log all staff travel and expenses cards issued, to include: the request form and approval and an email from the practice co-ordinator to the staff member confirming the card has been issued and topped up with the specified amount.</p> <p>3) Quarterly checks should be completed by service managers on issued cards to confirm that they have been issued appropriately and that documentation is retained. Where the cards have not been issued appropriately or documentation is not retained the staff member should not be eligible for a travel and expense card and the issued card should not be topped up further.</p> <p>High</p>	<p>Head of Service 9 November 2020 July 2023</p>	<p>Parts (1), (2) and (3) - Completed in February 2023. We are currently awaiting evidence for this action before marking as completed.</p>
2021/22 Adoption Services		
<p>The Council should perform an exercise to ensure it has captured the latest contact details of all adopters in addition to identifying all financial assessments which are over 12 months and ensure that a plan is developed to bring these up to date as soon as possible.</p> <p>High</p>	<p>HoS Permanence and Resources / AD Safeguarding and Care January 2022 July 2023</p>	<p>We were advised that the updates from January 2023 remain in progress, as follows: An exercise has been undertaken to ensure all contact details are up to date for adopters and all overdue financial assessments identified. The service is developing new Power BI reporting to ensure these activities are better tracked by managers in future and any issues or delays addressed through routine supervision and management meetings.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
<p>The Council should update its policies and procedures handbook, specifically the Adoption and Special Guardianship section to reflect any changes in staff or procedures since April 2019. Additionally, the National Minimum Standards for Adoption 2011 should also be updated to consider the latest 2014 revision of the standard.</p> <p>Medium</p>	<p>HoS Permanence and Resources / AD Safeguarding and Care Dec 2021 July 2023</p>	<p>We were advised that the updates from January 2023 remain in progress, as follows: The Children & Families Division has launched a new continuous improvement plan and board which governs the delivery of projects. One workstream of the board is a full review of all divisional policies and procedures. The Head of Adopt London South is working with policy support teams to review all current policies and procedures for Adopt London South and the AD for Safeguarding and Care is reviewing the procedures in relation to the work undertaken by the Local Authority teams, with a view to completion and relaunch of policies by the beginning of 23/24 financial year. Substantial changes are planned to be updated and in line with work being undertaken by Adopt London to have consistent policies and procedures across all the areas of London.</p>
Environment, Neighbourhoods and Growth Directorate		
2021-22 - South Dock Marina		
<p>Both the Council and Marina should work together to agree a solution towards paperless working. Whilst we also recognise that the Marina does not have immediate capacity to deploy resources to scan all documentation, this is something that the Marina and Council should consider over the medium-long term to ensure all paper documentation has been scanned to either the Havenstar system (pending relevant modules and system upgrades) or the Marina's shared drive.</p> <p>Medium</p>	<p>Harbour Master June 2022 November 2022 March 2023 June 2023</p>	<p>We were advised that IT, Finance and DPO review of completed gateway reports is to be submitted by the end of Q1.</p>
2022-23 - Library Services		
<p>a) The Library Operations Manager should detail the roles and responsibilities of library staff and provide guidance on the escalation process of service-delivery issues within the Library Operations manual.</p> <p>b) To include a section within the Library Operations manual which outlines the reporting and monitoring arrangements for each library. This should provide</p>	<p>Library Operations Manager a)/b) December 2022 February 2023 c) March 2023 June 2023</p>	<p>Parts (a) and (b) - Completed and evidenced in February 2023.</p> <p>Part (c) - We were advised by the Library Operations manager that the Operations Manual is currently being reviewed. This was completed on 28/04/23, after which it will be adopted across the library service. Formal sign off is due at the management meeting scheduled for 25/05/23.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
<p>guidance on the expected level of detail, who it is generated by, and where reports should be presented.</p> <p>c)The Library Operations Manager should review the Library Operations manual and ensure that it reflects the current operational process of the service. As part of the review, the review date, approver, and the proposed date should be clearly outlined.</p> <p>Medium</p>		
<p>a) The Library Operations Manager should explore methods of debt collection adopted by other libraries.</p> <p>b) The Council should obtain formal approval and authorisation from the strategic directors confirming that the Council will recover or not pursue outstanding debt in terms of library fines.</p> <p>Medium</p>	<p>Head of Culture</p> <p>September 2022</p> <p>December 2022</p> <p>July 2023</p>	<p>We were advised that a list of outstanding debts has been obtained from Finance. All monies owed for last 7 years have been identified. Ongoing conversations with the finance and exchequer services debt recovery teams are occurring to develop a protocol with clear roles and responsibilities. In the meantime, the libraries operations manager is working through the list to chase outstanding debts and some monies have been recovered. Quarterly debt review meetings have now been scheduled.</p>
<p>a) The Library Operations Manager should maintain a log of the libraries that have had cash collected by G4S Services to ensure that there are clear records of instances where cash is not collected. The log should be reviewed by Senior Management monthly to ensure that non collections are escalated where necessary and in a timely manner.</p> <p>b) A formal investigation should be initiated by Senior Management to review whether the services received by the service provider meet contractual expectations, and whether an alternative option should be considered where collections are not made in line with the contract, and the issue persists.</p> <p>Medium</p>	<p>Library Operations Manager</p> <p>August 2022</p> <p>March 2023</p> <p>July 2023</p>	<p>Part (a) - Completed and evidenced in October 2022.</p> <p>Part (b) - We were advised by the Library Operations Manager that a further Review of G4S service for libraries has been completed, and the operational procedures are in place and functioning as per the service level agreement. A contactless payments system is due to be implemented in Q1 of 2023/24 in libraries, to reduce cash holdings with less frequent cash collections required. Cash collection will be reviewed further after this in discussion with G4S.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
2022-23 Leisure Services		
a) The meeting minutes should record who is responsible for the action and the target date of implementation	Head of Leisure Services	This action was completed in January 2023; however, we are awaiting evidence before marking as complete.
b) An update should always be recorded for an action where the target implementation date is in the past or at the day of the meeting	January 2023 Awaiting Evidence	
c) Where an action is recorded as complete, the date of completion should be recorded for completeness. Medium		
2022-23 Highway Maintenance		
a) The engineering Manager should enhance the K2 audit framework by: <ul style="list-style-type: none"> • Publishing guidance outlining the content and expectations on how an audit should be conducted and the required skillset /qualification of inspectors. • Strengthen the narrative requirements of audits, including inclusion of an overall assurance pass rating and provide clear written justifications as to why documentation such as photos are not present. • Ensuring there is explicit clarification as to whether an audit is virtual or physical. • Details of the target number of inspection audits which should take place each month to promote a consistent comparison of KPI performance for each period. 	Engineering Services Manager May 2022 January 2023 Awaiting Evidence	We were advised that: <ul style="list-style-type: none"> • Training and guidance information has been completed. • A Training Register has been introduced for new additions to the team for 2023/24 • Monthly KPI compliance report includes job priority timescales. • An audit is undertaken for every job where the initial job estimate varies from the Contractor’s payment request. Agreed cost variations are recorded in the job notes in Confirm. Actual recorded completion dates and job completion photos are also required prior to any payment being made. We are currently awaiting evidence for this action before marking as completed.
b) To enhance the coverage of K2 audit inspection, the Engineering Services Manager should periodically include a sample of random invoiced work orders to the audit schedule. Medium		

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
Finance Directorate		
2019-20 - Home Ownership - Garages		
<p>b) Waiting lists should be moved onto iWorld to centralise the waiting list procedure. This would minimise the risk of the waiting list being manipulated and would increase the transparency in the awarding of garages. Changes made would be reflected in an audit trail and will be identified if unauthorised. This will also ensure that priority of application as recorded in the Garage Lettings and Voids procedure.</p> <p>Medium</p>	<p>Operations Manager</p> <p>November 2021 September 2022 March 2023 June 2023</p>	<p>We were advised by the Operations Manager that the garage automated waiting list and allocations programme has now been created, and testing has completed. Everything works so far, but the Council are now waiting on the i-world upgrade before putting it into live. This was due to have happened in February but has now been delayed until June.</p>
2022-23 - Insurance		
<p>a) The Risk and Insurance Manager should escalate this again with the IT shared service requesting they provide the necessary documentation to ensure the Council is able to finalise sourcing their cybersecurity insurance. If this is not provided, then this should be raised to the appropriate senior management.</p> <p>b) The Council should liaise with their insurance broker to consider whether an appropriate insurance product is available to cover climate-based risks.</p> <p>Medium</p>	<p>Corporate Risk and Insurance Manager</p> <p>Oct 22 July 2023</p>	<p>Part (a) - We were advised that an update has recently been sought from IT as to when they can provide a response to the information requested to progress this action. Due date revised to July 2023.</p> <p>Part (b) - We were advised that there are no products covering climate-based risks at the moment therefore no further action is required.</p>
<p>On a six-monthly basis, a formal review of claims received should be undertaken identifying if there has been an increase in types of claims or locations of claims. These should be discussed at management meetings and reported to relevant departments as necessary to identify actions to mitigate the incidence of claims in the future.</p> <p>Medium</p>	<p>Corporate Risk and Insurance Manager</p> <p>December 2022 June 2023 September 2023</p>	<p>We were advised by the Corporate Risk and Insurance Manager that the April 17, 2023 'go live' date for the new system has been delayed. As such, this action due date has been revised to September 2023. A quarterly claims update was sent to the interim Head of HR on 24 April 2023.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
2021-22 Software Asset Management		
<p>i)Management should put in place a defined Software Asset Management Policy that documents the Council’s procedures for the management of software, which should include, but not be limited to:</p> <ul style="list-style-type: none"> • The procedures for the management of different types of software, including standard software, non-standard software, and line of business software. • The procedures for the management of software assets throughout their lifecycle, including procurement, configuration, deployment, redeployment, and decommissioning. • The procedures for managing the software asset inventory, including software installation and registration and software removal. • The arrangements for the transfer of licences when required. • The roles and responsibilities of members of staff, including, but not being limited to, software misuse. • The requirement for software audits to be performed on a regular basis, including the use of any appropriate audit tools. <p>ii)The defined policy or procedure should be formally approved and communicated to members of staff and should be subject to regular review with a version control in place.</p> <p>Medium</p>	<p>Head of IT Applications</p> <p>March 2022 June 2022 December 2022 June 2023</p>	<p>We were advised that the Software Asset Management Policy drafting is currently in process and will be set for delivery 2nd June 2023.</p>
<p>i)Management should carry out an exercise for collecting details and licensing information relating to</p>	<p>Head of IT Applications</p> <p>June 2021</p>	<p>We were advised that the Corporate Application Register is now up to date with additional cloud locations and details. This is stored in SharePoint. To enhance this further, Fujitsu have been selected as a technology partner to implement solutions provided by Device 42 and</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
<p>the Council's IT applications and update the Council's application register as necessary. This should include:</p> <ul style="list-style-type: none"> • Business owners assigned to the 53% of applications that do not currently have a business owner. • Software version number and the date it was last upgraded. • Licencing information, including license type, product keys, location of the installation CD and expiry date. <p>ii) Arrangements should be put in place for the application register to be reviewed on a more regular basis, including the requirement for application owners to report to the Head of IT Applications throughout the year with any corresponding changes documented in the register. This process should also be adopted by services who own their applications when not managed by the central IT application team.</p> <p>Alternatively, management should perform a cost benefit analysis for commissioning an automated software asset management tool to assist with software management.</p> <p>Medium</p>	<p>Sept 2022 December 2022 June 2023 September 2023</p>	<p>AppScore that will radically improve the Council's application management capabilities.</p> <p>The Discovery will be done using existing Azure Migrate tooling already in place within Southwark Council's environments and Fujitsu will aim to leverage any information currently available from that analysis. In addition, they will deploy Device42 tooling to further execute detailed discovery of the server, database, and application estate as well as capture critical dependencies and interfaces. This will further complete and enhance the information already available via Azure Migrate.</p> <p>For set-up of an online application register Fujitsu will use the AppScore tooling. AppScore is a tool for assessing application and server estates to understand detailed information on the current estate and current quality to be used to plan next steps, to facilitate potential rationalisation, migration, modernisation, and transformation to cloud activities.</p> <p>Fujitsu are using the AppScore tool to capture all relevant information in an online repository. They will use input from Azure Migrate and Device42 tooling and import that to the online AppScore repository using standard APIs available in the platform. Detailed information available from the Southwark team via documents, workshops and interview sessions will be captured in the repository as well, using online questionnaires and data import facilities. The repository functionality will facilitate ongoing migration and transformation programmes, which in this case might be a future activity following the initial set-up of the application register.</p> <p>Availability of all information in a central location provides relevant stakeholders the necessary information to provide an end-to-end view on the current estate as well as critical input for strategic roadmap planning and the potential efforts and investments required for any next steps.</p> <p>A full technical specification, proposal document and requirements specification has been shared.</p> <p>The project kick-off meeting with Fujitsu will take place in w/c 24 April 2023 with an estimated completion date of September 2023.</p>
<p>2022-23 Software Licensing Management</p>		
<p>A draft policy to cover the management of software licences will be written with specific reference to procurement of new systems, changes to contractual agreements and Starters/Movers/Leavers.</p>	<p>Head of Security and Infrastructure Feb 2023 June 2023</p>	<p>We were advised that the Software Asset Management Policy drafting is currently in process and will be set for delivery 2nd June 2023. The Software licensing management process for joiners, movers and leavers will be included that reflects changes to how new systems are procured.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
<p>Medium</p> <p>Processes for the management of software licences, including renewal processes, handling starters/movers/leavers with input from the Council’s HR Service, liaison with business owners, storing licence agreements, monitoring licence utilisation, and updating central monitoring spreadsheets, should be formally documented, and communicated to all relevant staff.</p> <p>Medium</p>	<p>Head of Applications (London Borough of Southwark) July 2023 September 2023</p> <p>Head of Partnerships & Projects (STS) Jan 2023 (STS) July 2023 December 2023</p>	<p>We were advised that the Fujitsu kick-off meeting is from w/c 24 April 2023 with an estimated completion date of September 2023.</p> <p>A contracts management system is due to be procured by Children’s & Adults’ Services - TDS are researching whether the service can use this product alongside Children’s & Adults for Technology contracts management. The system is planned to be implemented by December 2023.</p>
<p>a) An exercise to gather licensing information and evidence relating to ‘line-of-business’ applications is undertaken. An ongoing requirement that business System Owners provide ICT with relevant license evidence at the point of acquisition should be introduced.</p> <p>b) The process to be followed when entering /amending data regarding applications in the register is documented. This should include detail on which fields must be completed and the extent of evidence that should be retained and were, e.g., licence agreements.</p> <p>c) The corporate applications register is updated and maintained thereafter to ensure that all details are accurately captured, particularly in relation to licence details, dates of last review, IT support staff, business owners and whether the application is managed by ICT or the business area.</p> <p>d) Software licence agreements are in place, securely maintained and available for inspection when required for both the Council and STS.</p> <p>Medium</p>	<p>Head of Applications July 2023</p>	<p>We were advised that once the app register is in place, the governance will be implemented by giving access to app owners directly to their apps.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
<p>a) Management should develop a set of performance measurement metrics in relation to software licence management to ensure compliance with the terms and conditions of the licences, including:</p> <ul style="list-style-type: none"> • Renewal due dates • licenses exceeded and • under-utilisation of licences <p>b) Licence information should be regularly monitored and scrutinised to plan for demand for the ICT Service's resources and to ensure that licence conditions are complied with.</p> <p>c) Additional consideration should be given to assigning a dedicated role/resource for the co-ordination of software application contract renewals and licence monitoring, promoting liaison between the business and ICT, and enabling more efficient monitoring of software licensing activities.</p> <p>Medium</p>	<p>Head of Applications</p> <p>September 2023</p>	<p>We were advised that the Corporate Application Register is now up to date with additional cloud locations and details. This is stored in SharePoint.</p> <p>To enhance this further, Fujitsu have been selected as a technology partner to implement solutions provided by Device 42 and AppScore that will radically improve the Council's application management capabilities.</p> <p>A full technical specification, proposal document and requirements specification has been shared with the audit.</p> <p>The project kick-off meeting with Fujitsu will take place in w/c 24 April 2023 with an estimated completion date of September 2023.</p>
<p>Options for implementing automated software licensing monitoring software should be considered to reduce reliance on manually updated spreadsheets.</p> <p>Medium</p>	<p>Head of Applications</p> <p>July 2023 September 2023</p>	<p>Please see the above update.</p>
<p>Housing Directorate</p>		
<p>2021-22 Major Works</p>		
<p>a) Data quality policy documents, standards and documented procedures should be in place to ensure the quality and consistency of the data input to the Apex database e.g., fire risk safety, major heating system servicing, security door entry and lift servicing, electrical safety, water tanks drainage, asbestos, and external decorations, FENSA installations etc.</p>	<p>Interim Head of Investment/ Building Safety Lead/Business Owner of Apex and Asset Manager</p> <p>30 June 2022 30 November 31 March 2023</p>	<p>Parts (b) and (c) - Completed and evidenced in February 2023.</p> <p>Regarding part (a), we were advised that:</p> <ul style="list-style-type: none"> • True Compliance has been signed of and is in the process of procurements (April 2023) • IT are in the process of issuing the TDA so implementation can start in April 2023.





Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
<p>b) Documented data quality standards should include a central registry for performance monitoring reports, meeting minutes and actions to support the management of contractors prepared by the project managers, and other departmental officers within the investment team.</p> <p>c) A system report listing all the users of Apex, including access and permissions should be reviewed with immediate effect, to ensure users' access and privileges are appropriately aligned to current roles and responsibilities, and linked to starter and leaver procedures informed by HR/payroll.</p> <p>High</p>	<p>April 2023 September 2023</p>	<ul style="list-style-type: none"> • All compliance should be on True Compliance by September 2023 and Southwark will be able to produce complete and accurate compliance information. • All work streams PPM processes have been documented in advance of implementation. • Each area will be involved in implementing and commenting the streams related to their areas. • The Apex migration to a secure cloud platform will complete by April 2023.
2022/23 Complaints		
<p>1.1 The Council should ensure that acknowledgement letters are sent to all complainants within three working days in line with the Complaints policy. Adequate evidence of these letters should be stored on the system.</p> <p>1.2 The Council should aim to provide a decision to the complainant within the timeframes included in the Complaints policy. The investigating departments should be reminded (at least annually) of the importance of a timely response.</p> <p>1.3 The Complaints Team should offer additional training/support to the departments/service areas where a greater number of delays occur in the complaint resolution process.</p> <p>1.4 If the investigating departments need more time in providing a response due to complexities, they should ensure that they contact the complainant and inform them of the delay with an expected date when the decision will be communicated. All communications with the complainants should be stored on the system.</p>	<p>Operations Manager/Complaints Manager/ February 2023/March 2023</p> <p>August 2023</p>	<p>We are currently awaiting evidence for this action before marking as completed.</p> <p>1.1 We were advised that the council does have a target for acknowledging complaints within 3 days. For 2022/23, 71% of complaints received an acknowledgment within 3 working days. The acknowledgements are sent and stored on the case management system, icasework. We are currently awaiting evidence for this action before marking as completed.</p> <p>1.2 We were advised that a recent change in policy has meant all housing complaints should be responded to within 10 working days at stage 1. Reminders of the new changes were sent to staff. The council responded to 63% of complaints on time in 2022/23. We are currently awaiting evidence for this action before marking as completed.</p> <p>1.3 We were advised that e-learning has been developed and will be rolled out to the departments with the highest levels of complaints (Housing) within the next 3 months. Face to face training is also in development.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
<p>1.5 A caseworker should be assigned to the case within one week of the complaint received date to ensure that the Council’s complaint resolution timeframe is achieved.</p> <p>1.6 The Complaints Team should conduct spot checks (we recommend six-monthly) on a sample of cases to assess whether all the required documentation such as an acknowledgment letter and a decision letter is retained onto the system, a caseworker is assigned within one week of the complaint received date and that a decision has been communicated within the set timeframes. If there have been delays, the Complaints Team should ensure adequate evidence of communication with the complainants is retained. The results of these spot checks and consistent non-compliance should be included in the periodic management report.</p> <p>High</p>		<p>1.4 We were advised that staff have been advised that holding responses must be sent on any cases that cannot be closed on time. The holding responses are sent and recorded on icasework. We are currently awaiting evidence for this action before marking as completed.</p> <p>1.5 We were advised that teams are made aware of the importance of dealing with complaints as quickly as possible. We are currently awaiting evidence for this action before marking as completed.</p> <p>1.6 We were advised that, as part of the complaints review commissioned by the Director of Customer and Exchequer, a quality team will be proposed to ensure quality checks are carried out on a sufficient sample of complaints. The checks will include acknowledgement, contact with the customer, holding responses if necessary, and all responses provide the information required by the ombudsman complaints handling code. We are currently awaiting evidence for this action before marking as completed.</p>
<p>2.1 The Complaints Team should introduce formal training to be offered periodically. We recommend that the training material covers at least the following areas:</p> <ul style="list-style-type: none"> • Identifying and acknowledging a complaint • Defining complaint • Investigating a complaint • Resolving complaints and communicating a decision • Capturing lessons learnt • Maintaining adequate records to support the outcome of the complaints • Local Government and Social Care Ombudsman. <p>2.2 The training material should be reviewed at least annually to ensure that the current practices are accurately captured.</p> <p>Medium</p>	<p>Complaints Manager February 2023 August 2023</p>	<p>We were advised that the e-learning has been developed and will be rolled out to the departments with the highest levels of complaints, with a view to then off to the whole Council within the next three months. Face to face training is also in development and once again will focus on high level departments, beginning with Housing.</p>

Recommendation and Priority Level	Manager Responsible & Due Date	Latest Implementation Status
2022/23 Objection Review - joint responsibility of Housing, Finance and Governance and Assurance		
<p>A central document management system should be implemented to ensure that all key project documents including approvals and decisions are stored centrally and not in personal email folders.</p> <p>The CSOs should be expanded to include a section which clearly sets out a process for managing multiple single transactions under one contractor.</p> <p>A process should be implemented to regularly evaluate costs spent appointing contractors on the Safe Contractors Approved list and determine whether a formal procurement exercise should be undertaken in line with the CSO's and Fairer Future Procurement Framework. The process should be documented and should include advice sought from the procurement team.</p>	<p>Assistant Director - Governance and Assurance</p> <p>Q2 2022-23</p> <p>2023-24</p>	<p>These recommendations are to be picked up as part of a wider review of our procurement and contract management functions and CSO's, which is to be completed during 2023-24. For the first part, resources have been made available to implement and support the recommendation.</p> <p>All other recommendations relating to this review have been implemented as planned during 2022-23.</p>

APPENDIX 1

OPINION SIGNIFICANCE DEFINITION

Level of Assurance	Design Opinion	Findings from review	Effectiveness Opinion	Findings from review
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

FOR MORE INFORMATION:

Greg Rubins

Partner, Public Sector
0238 088 1892 (DDI)
Mobile: 07710 703441
greg.rubins@bdo.co.uk

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