

Somerset Council

Report of Internal Audit Activity 2024/25

Progress Report – January 2025

Internal Audit Update – January 2025 – ‘At a Glance’

The Headlines

	<p>No Assurance or Limited Assurance Opinion based reviews in the period to report:</p> <ul style="list-style-type: none"> Children not in Schools
	<p>Progress against the 2024/25 Plan (Table 1, 2 and 3 – Appendix C)</p> <ul style="list-style-type: none"> 25 planned reviews and support activities completed 4 reviews at draft/review stage 28 reviews in fieldwork progress/on-going 25 Additions to plan since March 2024 13 Deferred to 2025-26 6 Removed from the plan
	<p>Follow-ups in the period 2024-25 (Table 4 – Appendix C)</p> <ul style="list-style-type: none"> 4 follow up completed in period 8 in progress/Draft 12 outstanding to cover off previous areas of Limited/No Assurance
	<p>Recommendation Tracking</p> <p>Number of recommendations completed 2024/25 – 71 (77 completed for whole of 2023-24) Number of Priority 1 Audit Recommendations overdue – 9 (15 in November 2024 Report) Number of Priority 2 Audit Recommendations overdue – 60 (66 in November 2024 Report)</p>

Internal Audit Assurance Opinions 2024/25

	YTD
Substantial	1
Reasonable	6
Limited	4
No Assurance	0
Advisory	4
Follow Up (Advisory)	4
Grants	10
Total	29

Internal Audit Agreed Actions 2024/25

	YTD
Priority 1	6
Priority 2	38
Priority 3	11
Total	55

Final Reports only

Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

The contacts at SWAP in connection with this report are:

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Summary

This is the January 2025 progress report for 2024/25. It reports against the Internal Audit Plan agreed by the Somerset Council (SC) Audit Committee in March 2024. The schedule provided at **Appendix D** details progress made to date and any new work agreed.

The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed at **Appendix A** of this document. The Committee can take assurance that improvement actions have been agreed with management to address each finding reported.

To assist the Committee in its important monitoring and overview role, a summary of the key audit findings that have resulted Limited assurance opinions can be found at **Appendix B**.

We perform follow-up reviews for all No and Limited assurance opinion audits. Follow-up reviews provide assurance that recommendations to mitigate identified risks where the control environment is not satisfactory have been implemented. **Appendix C** provides details of follow up reviews completed since the November update.

As well as assurance provided by follow-up audits, managers responsible for agreed actions have provided us with progress updates. The current position is reflected in the table on page 4 where responses have been received. High Priority 1 Actions that are currently open are summarised in **Appendix E** together with the latest management response on progress.

Internal Audit Plan Update

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation's risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.

SWAP audit plan coverage against strategic risks

The table below maps 24-25 audit work at report stage to Somerset Council's key strategic risks to provide assurance of coverage 2024-25. Please note strategic risks have been reviewed by Somerset Council and are changing. We are currently re-evaluate our work against the new strategic risks therefore this table will be changing in due course.

Strategic Risk	Substantial	Reasonable	Limited	No	Advisory	Grant	Follow Up
SC ORG0009 – Safeguarding Children		1	2				1
SC ORG0053 – Organisation Resilience							
SC ORG0057 – Financial Stability / sustainable MTFP		2	1				2
SC ORG0060 – Failure of ASC to meet statutory obligations			1		1		
SC ORG0061 – Climate Change		1				2	
SC ORG0062 – Health and Safety Management, Strategic Planning and direction is not embedded							
SC ORG0063 – Commercial Investments		1					
SC ORG0064 – General Housing: Failure to maintain affordable housing		1					
SC ORG0065 – Inability to recruit/retain staff							
SC ORG0066 – Financial instability in VCFSE Sector							
SC ORG0068 – Increase in fraudulent activity	1	2	1			10	1
SC ORG0070 – Budget overspend in current year		2	1				1
SC ORG0071 – ASC Transformation							
SC ORG0075 – LCN – failure to deliver key commitments							

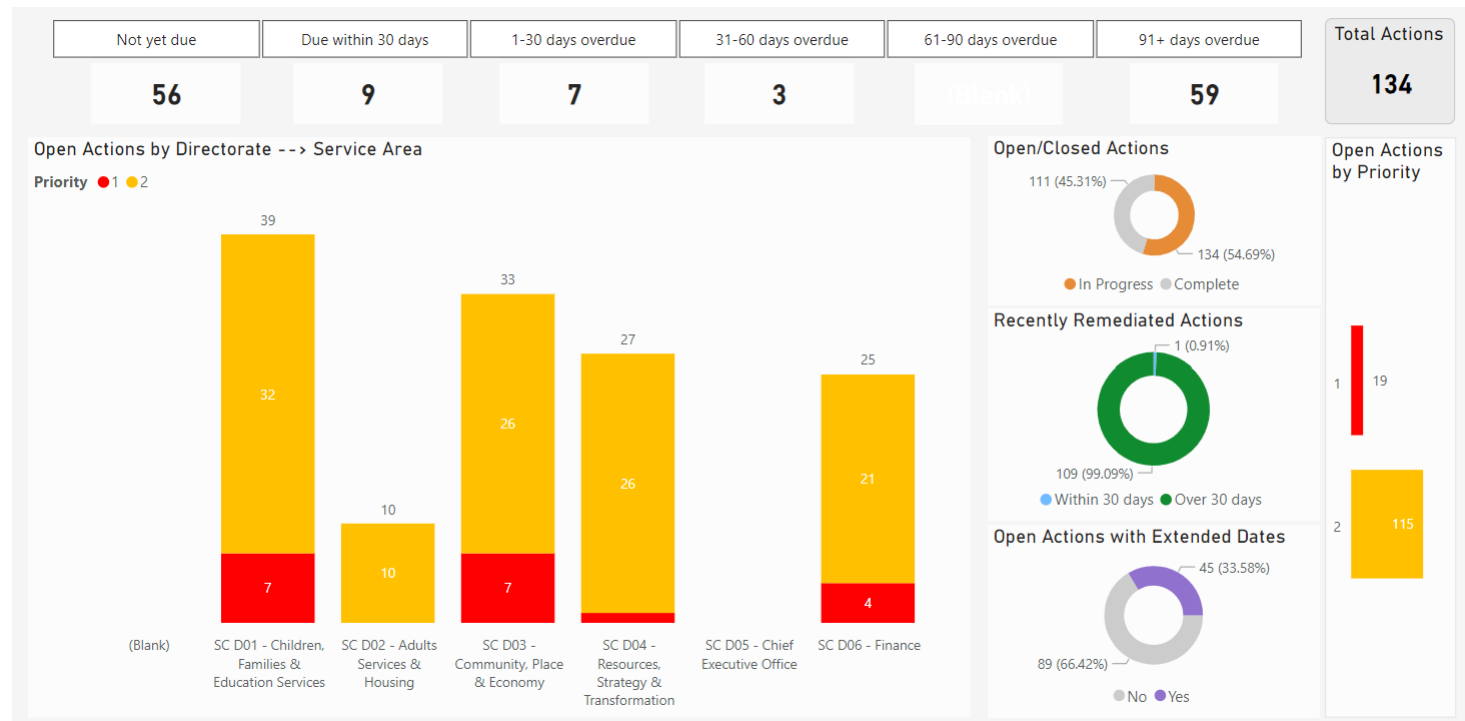
NOTE: Above table contains all audits at final report stage. Audits undertaken may cover more than one strategic risk and will therefore be counted more than once.

Internal Audit Plan Update

Follow up work confirms the responsive nature of management in implementing agreed actions to mitigate exposure to areas of risk.

Implementation of Agreed Management Actions

As well as assurance provided by follow-up audits, managers responsible for agreed actions provide periodic updates to internal audit. The chart below shows the current overall position for delivery of audit actions as of January 2025.



Members can access the dashboard and view recommendations progress via this [Link](#).

Internal Audit Plan Update

Rolling Plan Approach - We keep our audit plans under regular review so as to ensure that we audit the right things at the right time.

The rolling plan approach allows us to have a clear view on projects covering the next three to six months, whilst maintaining a longer-term view on areas of priority over the next year.

Changes to the Audit Plan

The audit plan for 2024/25 is detailed in **Appendix C**. Inevitably changes to the plan will be required during the year to reflect changing risks and ensure the audit plan remains relevant to Somerset Council. The following are changes to the 2024-25 plan approved in March 2024 and updates previously reported to this committee:

Following on from the changes previous reported in November, please find below details of further changes:

Assignment	Change	Reason
Better Care Fund	Add	Joint work with BDO UK to review the better care fund covering both NHS and SC working practices.
Contract Management Follow Up	Add	Originally included as part of Contract Management Audit, however undertaken as a separate piece of work for reporting purposes.
Skills Boot Camp	Add	Review spend sign off arrangements as per DfE requirements.
Investigation 5	Add	Request for Investigation
Investigation 6	Add	Request for Investigation
Supporting Families (multiple Claims)	Removed	With the roll out of autonomous status there is no longer a requirement for claims to be audited by Internal Audit.
Asset Management	Removed	Key theme area and regularly pops up in CIPFA public interest reports. Each theme area has been considered and work in assets and property will be broken into smaller component aspects of audit work during 2025-26.
Key Financial Controls Contingency	Removed	Notional time was included for any further work around financial key controls. As time is in for the follow up review on key financial controls, no further time will be spent during 2024-25. Re-evaluate of key financial control work towards cyclical programme to be reviewed for 2025-26.

Assurance Definitions	
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.



Definition of Corporate Risks	
Risks	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Categorisation of Recommendations	
In addition to the corporate risk assessment, it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:	
Priority 1	Findings that are fundamental to the integrity of the service’s business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.






Limited/No Assurance Audits – Where reports have been previously provided to Members, these are not included as part of this pack but are available to Members (in full) through the audit system. Individual school audits are not included as part of committee reporting due to schools having their own reporting arrangements.

Children Not in Schools

Children Not in School – Final Report – December 2024

Audit Objective To provide assurance that the Council is fulfilling its statutory responsibilities under section 436A of the Education Act 1996, and to ensure that the Council holds accurate data to identify CYP who are not in full time education, and this information is understood by all service areas and appropriately utilised.

Executive Summary	Assurance Opinion	Management Actions	Organisational Risk Assessment								
	<p>The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management and control require improvement to effectively manage risks to the achievement of objectives in the area audited.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="background-color: #ff0000; color: white;">Priority 1</td><td style="text-align: center;">0</td></tr> <tr><td style="background-color: #ffcc00;">Priority 2</td><td style="text-align: center;">6</td></tr> <tr><td style="background-color: #0000ff; color: white;">Priority 3</td><td style="text-align: center;">0</td></tr> <tr><td style="background-color: #e0e0e0;">Total</td><td style="text-align: center;">6</td></tr> </table>	Priority 1	0	Priority 2	6	Priority 3	0	Total	6	<p style="text-align: right; background-color: #ffcc00; padding: 2px;">Medium</p> <p>Our audit work includes areas that we consider have a medium organisational risk and potential impact.</p> <p>The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.</p>
Priority 1	0										
Priority 2	6										
Priority 3	0										
Total	6										
Key Conclusions	Audit Scope										
<ul style="list-style-type: none">  The Children Missing Education policy has not been reviewed since it was prepared in January 2017 and requires updating. The policy should be revised to include all children of compulsory school age who are not in full-time education, and clearly define the terms "children missing education" and "children not in school" to ensure consistent understanding across the local authority.  The Council should endeavour to ensure its children's data and associated records are complete and accurate. Issues lie with Capita and how it interacts with application programming interfaces (APIs) – consequently the information produced is not always accurate. It is noted that a single data resource is being created, in place of the various manual spreadsheets currently used.  Management do not have a robust performance monitoring and reporting process in place which could result in inadequate decision making.  The Council takes proactive measures to identify children approaching compulsory school age by collaborating with relevant agencies and utilising various sources of information. This includes working closely with social care services and leveraging health data from healthcare providers and other key agencies. 	<p>We reviewed the design and operational effectiveness of the key controls for:</p> <ul style="list-style-type: none"> Procedures for the identification, recording and monitoring of student data. The completeness and accuracy of data received from schools. The Student Data Dashboard and other student data held. Oversight and application of student data. Performance monitoring and reporting. 										
Further Information											
<p>This audit was requested by management due to concerns about children not accessing education and the quality of data received from schools regarding children not in school.</p> <p>The audit identified issues within the Capita system related to the accuracy and completeness of data concerning children not in suitable full-time education. Consequently, management has resorted to maintaining supplementary data on spreadsheets, which introduces additional risks and challenges. If not properly controlled, spreadsheets may lead to data loss, corruption, or overwriting, resulting in "multiple versions of the truth." These issues directly affect the Council's ability to meet its statutory duty to identify all children of compulsory school age who are not receiving suitable full-time education.</p>											

Contract Management Follow up

Contract Management Follow Up – Final Report – January 2025



Follow Up Audit Objective

To provide assurance that agreed actions to mitigate risks identified in the 2022/23 Limited opinion audit of Contract Management have been implemented.

Follow Up Progress Summary				
Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	0	0	0
Priority 2	3	0	0	3
Priority 3	1	0	0	1
Total	4	0	0	4


Follow Up Assessment

The original audit of Contract Management was completed in January 2023 and received a Limited assurance opinion. This work reported the results of a staff survey of contract managers to understand their knowledge and training.

The follow up audit has found the majority of actions have now been completed. Key findings from the audit follow up have been summarised below.

Key Findings

- 

Contract Management training has been rolled out to contract managers and guidance documents have been drafted for the new procurement legislation. Additional training on key contract clauses and requirements needs to be developed and rolled out for new legislation.
- 

Supplier resilience checklists have been updated and shared with all contract managers. The checklist has also been built into the new contract management system Proactis.
- 

Contract Management Training has been delivered to contract managers and this also highlighted the contract toolkit.

Follow Up Scope

Testing has been performed in relation to all priority 1 and 2 actions and supporting evidence obtained to support implementation of actions. Follow-up of the priority 3 actions is based on self-assessment by the responsible manager.

Reference Appendix A for details of all actions.

All actions have been completed.

Housing Landlord Fire Safety Follow up

Landlord Safety - Fire Safety - Follow Up – Final Report – December 2024



Follow Up Audit Objective

To provide assurance that agreed actions to mitigate risk exposure identified within the 2023/2024 audit of 'Housing Landlord Safety – Fire Safety' have been completed.


Follow Up Progress Summary				
Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	0	0	0
Priority 2	2	1	0	3
Priority 3	1	0	0	1
Total	3	1	0	4


Follow Up Assessment


The original audit of 'Landlord Safety – Fire Safety' received a Limited assurance opinion. The objective of the original audit was to provide assurance that all Council-owned HRA properties are safe and compliant with fire safety policy and legislation.

The follow up audit found three actions have now been completed. Key findings from the audit follow up have been summarised below.

Key Findings

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Two priority-two actions were completed or were partially completed when the original audit took place. One of these covered a full assessment of data between FCS-Live Portal and FRA tracker spreadsheet being conducted and was complete at the time of the audit. The second priority-two action has been completed since the original audit and covers reporting of FRA information to agreed Boards and Committees, including Members.
- 

One priority-three action has been completed. The Fire Safety Procedure was updated in January 2024 to include the frequency of Fire Risk Assessments and how priority ratings were assigned.
- 

One priority-two action remains outstanding. The action was for monthly reports to be produced showing new properties acquired by the Council, and to be added to the spreadsheet databases. It was recommended that full reconciliation should regularly take place to ensure that old properties are removed to ensure all databases were accurate before being transferred to Open Housing. The reconciliation aspect of the action has been completed. However, due to key staff leaving the council, the implementation of the Open Asset Module has not been progressed and realistically will be completed by September 2025.

Other Relevant Information

Follow up testing has been performed in relation to all actions and supporting evidence obtained to support implementation of actions.

Further details of the management actions and our follow up assessments can be found in the full report.

Table 1: Internal Audit Plan – Advisory and Assurance Work

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate (Pre April 2024)	Opinion	Impact to Organisation	No of Rec	1 = Major	↔	3 = Medium
							Recommendation		
							1	2	3
Complete									
	Advisory	Decision Making Governance	Resources, Strategy & Transformation	Advisory	N/A	-	-	-	-
SC ORG0009	Assurance	Educational Health Care Plans (EHCP)	Children, Families & Education Services	Limited	High	8	5	2	1
SC ORG0063	Assurance	Asset Disposal	Resources, Strategy & Transformation	Reasonable	Medium	5	0	4	1
SC ORG0060	Assurance	Adult Social Care self-assessment	Adult Services & Housing	Advisory	Medium	1	0	1	0
SC ORG0068 SC ORG0064	Assurance	Stock Control Housing (Addition to 24-25 plan)	Adult Services & Housing	Reasonable	Medium	9	0	8	1
SC ORG0060	Assurance	Disabled Facilities Grant	Adult Services & Housing	Limited	Medium	1	0	1	0
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Microsoft Dynamics FMS (User Access Management)	Resources, Strategy & Transformation	Limited	High	4	1	3	0
SC ORG0009 SC ORG0057 SC ORG0070	Advisory	Inclusion Financial Management and Control, INMS	Children, Families & Education Services	Reasonable	Medium	9	0	6	3
SC ORG0068	Assurance	Elmhurst School (Addition to 24-25 plan)	Children, Families & Education Services	Substantial	Low	1	0	1	0
SC ORG0061	Assurance	Somerset Rivers Authority (Addition to 24-25 plan)	Community, Place & Economy	Reasonable	Medium	4	0	3	1
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Contract Management (Incl. follow Up)	Resources, Strategy & Transformation	Reasonable	Low	4	0	2	2
Directorate Risk	Assurance	Housing Landlord Safety – Gas Safety	Adult Services & Housing	Reasonable	Medium	3	0	1	2
SC ORG0009	Assurance	Children not in School, (Incorporating children missing from education follow up)	Children, Families & Education Services	Limited	Medium	6	0	6	0

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate (Pre April 2024)	Opinion	Impact to Organisation	No of Rec	1 =	↔	3 =
							Major		Medium
							Recommendation		
Draft									
SC ORG0068	Assurance	Life Factory Glastonbury (Addition to 24-25 plan)	Community, Place & Economy						
SC ORG0057 SC ORG0068 Directorate Risk	Assurance	Highways Contract Management	Community, Place & Economy						
In Progress									
SC ORG0057 SC ORG0070	Advisory	Gravity (Q1-Q4)	Community, Place & Economy						
SC ORG0057 SC ORG0070 Directorate Risk	Advisory	Octagon Theatre Project Support (Q1-Q4)	Community, Place & Economy						
	Advisory	Revs & Bens System Migration (Q1-Q4) (Addition to 24-25 plan)	Resources, Strategy & Transformation						
Directorate Risk	Assurance	Network Boundary Defences (Including management of network assets)	Resources, Strategy & Transformation						
SC ORG0057 SC ORG0068 SC ORG0068	Assurance	Establishment Control, Overtime and Expenses	Resources, Strategy & Transformation						
SC ORG0071 SC ORG0057 SC ORG0070	Assurance	My Life My Future – Adults Transformation	Adult Services & Housing						
Directorate Risk	Assurance	Schools Financial Management Scheme Incorporating SFVS Assurance	Children, Families & Education Services						
SC ORG0057 SC ORG0070 SC ORG0068	Assurance	Commissioning Arrangements	Resources, Strategy & Transformation, Children, Families & Education Services Adult Services & Housing						
SC ORG0064	Assurance	Housing – Rent collection and arrears	Adult Services & Housing						

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate (Pre April 2024)	Opinion	Impact to Organisation	No of Rec	1 = Major	↔	3 = Medium
							Recommendation		
							1	2	3
SC ORG0068	Assurance	IR35 compliance	Resources, Strategy & Transformation						
	Assurance	Multiply Fund (Addition to 24-25 plan)	Community, Place & Economy						
	Assurance	Skills Boot Camp (Addition to 24-25 plan)	Community, Place & Economy						
Scoping									
SC ORG0075	Assurance	Local Community Networks (LCNs) (Addition to 24-25 plan)	Community, Place & Economy						
SC ORG0064	Assurance	Decent Homes – Capital Programme Contract Management	Adult Services & Housing						
	Assurance	Better Care Fund (Addition to 24-25 plan)	Adult Services & Housing						
Directorate risk	Assurance	Highways Bridges Contract (Addition to 24-25 plan)	Community, Place & Economy						

The following table constitutes the rolling audit plan and priority areas for work. As audit needs and priorities change during the year some of these audit areas will be rescheduled. We expected some impact due to the level of change at Somerset Council and therefore did not defer audits back to 2025-26 to accommodate the additional work coming in. As previously stated, now we are in quarter 4 and liaising with Service Directors and Heads of Service, we have re-profiled the plan to accommodate the 25 additional piece of work brought in during the year. Note, items deferred will be part of the 2025-26 audit plan as there is still an audit need for coverage. Items removed will not appear as part of the 2025-26 plan and explanations are contained below in the removed section.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Priority	High level scope
Rolling Plan Future Proposed work 2024-25					
SC ORG0057 SC ORG0070	Assurance	Delivery of savings	Finance & Procurement + Cross Cutting	Higher	Assurance on the process for identifying, capturing and reporting on savings to be delivered as part of the transformation programme. Need to consider HR aspects too. 2 nd Line Control work being undertaken on services by Finance.
Cross Cutting	Assurance	Performance and Benchmarking Management	Resources, Strategy & Transformation	Higher	Provide assurance on the management of performance and benchmarking information ensuring alignment to CIPFA best practice and its role in supporting effective governance and oversight and decision making within the organisation.
SC ORG0057	Assurance	High Needs Block – Deficit Management Plan (DMP)	Children, Families & Education Services	Higher	External consultants ‘People Too’ have been brought into undertake a specific review around the HNB so a change to the original scope for this Audit. Time to challenge/review outcomes. Anticipated for March 2025.
SC ORG0065 SC ORG0057 SC ORG0070	Assurance	Workforce and Budgeting	Adult Services & Housing	Higher	Workforce planning is integral to ensuring w the organisation has the right people, with the right skills at the right time in trying to reduce budgets, Adults Services is also trying to reduce the reliance on locums and this review will assess the objectives behind this plan and provide assurance on how the objectives are being achieved within Adults workforce.
Cross Cutting	Assurance	Risk Management	Resources, Strategy & Transformation	Higher	A review to assess the effectiveness of the corporate risk management process within SC and how effectively it has been embedded. Consider review against industry standard ISO31000.
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Procurement	Resources, Strategy & Transformation	Higher	New legislation coming in now pushed back to February 2024. Review of the procurement process in SC for compliance to new legislation and arrangements for VFM.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Priority	High level scope
Cross Cutting	Assurance	Value for Money / Best Value	Resources, Strategy & Transformation	Medium	Local Authorities have a legal duty to delivery best value and make arrangements for continuous improvement in the way they function and operate. This review will be based around the seven bet value themes: Continuous Improvement; leadership; governance; culture, use of resources; service delivery; partnerships and community engagement.
SC ORG0053	Assurance	IT Audit: Back Up and Recovery	Resources, Strategy & Transformation	Medium	Review on controls in place on this key cyber security area.
SC ORG0053	Assurance	IT Audit: Security and Incident Management	Resources, Strategy & Transformation	Medium	Review around control in line with ISACA Security Incident management program.
SC ORG0064 Directorate Risk	Assurance	Housing Landlord – Electrical Safety	Adult Services & Housing	Medium	Part of the rolling Landlord H&S compliance audit programme.
SC ORG0057 SC ORG0068 SC ORG0070	Advisory	Contract Management Audit including Survey (Q4) (Addition to 24-25 plan)	Resources, Strategy & Transformation	Medium	Contract management review to take account of the new contract risks with all contracts from the 5 partners brought together under SC. Also follow up on outstanding SCC Contract Management weaknesses. To include aspects around supplier resilience and outcomes from pilot commercial continuous improvement assessment framework.
SC ORG0068 SC ORG0070	Assurance	CTAX/NNDR – Parameter Testing	Community, Place & Economy	Lower	ensuring that system parameters have been correctly applied to support the calculation of council tax and business rates.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	
Rolling Plan Future Proposed work 2025-26 plan				
SC ORG0070	Advisory	Fleet Management	Community, Place & Economy	Audit was removed at this stage due to additional external support bring brought in. However, recognised risks in this area and therefore time in for 2025-26.
SC ORG0057	Assurance	Waste & Recycling Service	Community, Place & Economy	Cost pressure area to SC and SWAP have been asked to provide support and assurance in this area.
SC ORG0065 SC ORG0068	Assurance	Organisational Culture and Behaviours	Resources, Strategy & Transformation	Deferred to Q1 2025-26 to analyse the position with a settle structure.
SC ORG0065 SC ORG0068	Assurance	Ethical Governance	Resources, Strategy & Transformation	Deferred to Q1 2025-26 to analyse the position with a settle structure.
SC ORG0060	Assurance	Market Shaping	Adult Services & Housing	Care Act places a responsibility for market shaping on the LA. Review to provide assurance against this criteria that SC is meeting it statutory obligation.
SC ORG0057 SC ORG0070	Assurance	Education Transport, incorporate transport governance follow	Children, Families & Education Services	More demand is expected and also with inflation, this will have an impact on the budget. It needs to be assessed whether the education transport transformation work has achieved what was expected.
SC ORG0009	Assurance	Value for Money: Pupil Premium Grant for Children Looked After	Children, Families & Education Services	CLA will have a Personal Education Plan (PEP) that forms part of their wider care plan. Scope to focus on how Pupil Premium Grant is being used to support CLA education, Vamp/outcome focus.
	Assurance	Housing Governance Arrangement	Adult Services & Housing, Community, Place & Economy	Review looking at the overall housing governance arrangements including looking through controls and indicators to identify and minimise fraud risks. Timing of this work will need to consider the proposed options with the HRA.
SC ORG0053	Assurance	Business Continuity	Community, Place & Economy	With Somerset Council subject to massive changes in structure, this review will seek to ensure business continuity arrangements are adequate to deal with disruptions. Consider arrangements against the four pillars of BCP (assessment, preparedness, response and recovery. Also assess against the 4 p's (people, process, premises and providers).
SC ORG0062	Assurance	Health and Safety Compliance	Resources, Strategy & Transformation	Follow up of original culture audit undertaken in 23/24 and more detailed review providing assurance on H&S compliance across each directorate within Somerset Council.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	
Directorate Risk	Assurance	Public Transport Bus Operators	Community, Place & Economy	Emerging risk around getting required information from Bus Operators. They are funded with subsidies with requirements to provide data. Data is not always provided, or on time, or later told by the operators the data is inaccurate. A review to examine bus operators and the mechanisms they have in place to provide reliable and accurate information for SC monitoring purposes.
SC ORG0068	Assurance	CTAX/NNDR	Community, Place & Economy	To review the main system controls over this key income area for the local authority. Due to the current situation, this will be assurance across the 4 legacy CTAX/NDR systems still operating.
	Assurance	HRA – Service and Lease Charges	Community, Place & Economy	Areas identified for improvement and has an impact on the HRA Business Plan. To review the process to ensure services charges are clearly identified and processes followed under Section 20 of the Landlord and Tenant Act 1985.
Removed from rolling plan schedule of works				
	Assurance	Residential and Fostering Placement contracts	Children, Families & Education Services	Removed. This area will be covered through the commission arrangements audit as the area of focus in the Children’s & Families directorate (Reported December 2024).
SC ORG0009	Assurance	Parent and Family Support (PFA)	Children, Families & Education Services	Removed at request of Children’s DMT.
SC ORG0057	Assurance	Asset Management	Resources, Strategy & Transformation	Key theme area and regularly pops up in CIPFA public interest reports. Each theme area has been considered and work in assets and property will be broken into smaller component aspects of audit work.
SC ORG0053	Assurance	Supplier Resilience	Resources, Strategy & Transformation	Key aspects of this scope to be picked up under the contract management review in Q4.
SC ORG0075	Assurance	Delivery of transformation of the Council’s locality working	Community, Place & Economy	Time was in for early critical friend role. Due to the separate position of partnerships & localities, devolution and LCNs, an audit on LCNs will replace this review with a ‘watching brief’ role on partnerships/devolution for future consideration. Audit was in the plan to
SC ORG0060 SC ORG0057	Assurance	Adult Services – contingency time	Adult Services & Housing	Contingency time was in the plan for any outcomes from the peer review that would require audit work. Not required in 2024-25 with key work on my life my future being undertaken.
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Key Financial Controls Contingency	Finance & Procurement	Notional time was included for any further work around financial key controls. As time is in for the follow up review on key financial controls, no further time will be spent during 2024-25. Re-evaluate of key financial control work towards cyclical programme to be reviewed for 2025-26.

Table 2: Counter Fraud and Investigation Work

The following table summarise counter fraud and investigation related work.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Opinion	Impact to Organisation	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		1
Complete								
	Advisory	Investigation 1 (Addition to 24-25 plan)	Advisory	N/A	-	-	-	-
	Advisory	Data Review 2 (Addition to 24-25 plan)	Advisory	N/A	-	-	-	-
Field Work Complete/Review								
SC ORG0068	Assurance	Baseline Assessment of Fraud						
		Investigation 3 (Addition to 24-25 plan)						
In Progress								
SC ORG0068	Advisory	Revs and Bens Fraud Referrals (Q1-Q4)						
SC ORG0068	Assurance	CIFAS – Blue Badges (Q1-Q4)						
SC ORG0068	Assurance	CIFAS – Insurance (Q1-Q4)						
SC ORG0068	Advisory	Fraud Awareness Training						
	Advisory	Investigation 4 (Addition to 24-25 plan)						
	Advisory	Investigation 5 (Addition to 24-25 plan)						
	Advisory	Investigation 6 (Addition to 24-25 plan)						

Strategic Risk Link OR Directorate	Audit Type	Audit Name	High level scope
Rolling Plan Future Proposed 2024-25			
SC ORG0068	Advisory	Fraud Risk Assessment	Audit support to move the risk assessment along to become more integrated to council functions. Sharing best practice from other SWAP partners.
SC ORG0068	Assurance	CIFAS – Procurement	To support arrangements for setting up procurement for CIFAS checks to strengthen fraud controls.
SC ORG0068	Assurance	CIFAS – Recruitment and Vetting	To support arrangements for setting recruitment and vetting up for CIFAS checks to strengthen fraud controls.

Table 3: Grant Sign Off Work

Local authorities can receive grant money from central government or other grant award bodies for specific purposes. Some grants awarded to local authorities require the Head of Internal Audit to sign off the grant to confirm that the grant money has been spent in accordance with the terms and conditions for which the grant was awarded. This also includes a deadline for completing the audit.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
						1	2	3
Complete								
SC ORG0068 SC ORG0061	Grant Certification	DFT Zebra Grant (Addition to 24-25 plan)	Community, Place & Economy	Certified	-	-	-	-
SC ORG0068	Grant Certification	Core Growth Hub	Community, Place & Economy	Certified	-	-	-	-
SC ORG0068	Grant Certification	Mobile Boost	Community, Place & Economy	Certified	-	-	-	-
SC ORG0068	Grant Certification	BDUK	Community, Place & Economy	Certified	-	-	-	-

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
1	2	3						
SC ORG0068	Grant Certification	Local Growth Fund	Community, Place & Economy	Certified	-	-	-	-
SC ORG0068 SC ORG0061	Grant Certification	Bus Service Improvement Plan (BSIP) Plus	Community, Place & Economy	Certified	-	-	-	-
SC ORG0068	Grant Certification	Chard High Street Heritage Action Zone (HSHAZ) (Addition to 24-25 plan)	Community, Place & Economy	Certified	-	-	-	-
SC ORG0068	Grant Certification	Woolaway (North Taunton) Homes England Compliance (Addition to 24-25 plan)	Adult Services & Housing	Certified	-	-	-	-
SC ORG0068	Grant Certification	Home Upgrade Grant (HUG)	Adult Services & Housing	Advisory	-	-	-	-
SC ORG0068	Grant Certification	LTA Bus Subsidy (Revenue Grant)	Community, Place & Economy	Certified	-	-	-	-
In Progress								
SC ORG0068	Grant Certification	Wells Enterprise Centre (Addition to 24-25 plan)	Community, Place & Economy					
SC ORG0068	Grant Certification	Wiveliscombe Enterprise Centre (Addition to 24-25 plan)	Community, Place & Economy					
SC ORG0068	Grant Certification	Bruton Enterprise Centre (Addition to 24-25 plan)	Community, Place & Economy					
SC ORG0068	Grant Certification	Chard Enterprise Centre (Addition to 24-25 plan)	Community, Place & Economy					
SC ORG0068 SC ORG0061	Grant Certification	Bus Service Improvement Plan (BSIP) (Addition to 24-25 plan)	Community, Place & Economy					
Not started								
SC ORG0068	Grant Certification	Covid Outbreak Management Fund (SDC)	Adult Services & Housing					
SC ORG0068	Grant Certification	Emergency Active Travel Fund (multiple Year Claims)	Community, Place & Economy					
SC ORG0068	Grant Certification	Local Transport Capital Block Funding (multiple Year Claims)	Community, Place & Economy					

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
			1	2	3			
Removed								
	Grant Certification	Supporting Families (multiple Claims)	Children, Families & Education Services	Due to autonomous status of Local Authorities there is no longer a need for internal audit sign off on these claims.				

Table 4: Follow up Audits.

Where an audit returns an opinion of No or Limited Assurance, we will schedule a follow up audit to confirm recommendations have been implemented and risks reduced in that area. When we have received confirmation from management that recommendations have been completed, we will commence the follow up work. Where we believe a full review is required again, a new full audit will be scheduled in the audit plan instead. The table below shows the follow up audit position.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
			1	2	3			
Complete								
SC ORG0057	Follow up	Brewhouse Theatre Support	Community, Place & Economy	Advisory	-	-	-	-
SC ORG0009	Follow up	SEND Costed Packages Follow Up (as part of EHCP Audit)	Children, Families & Education Services	Advisory	-	-	-	-
SC ORG0057 SC ORG0068 SC ORG0070	Follow up	Contract Management Follow Up (Addition to 24-25 plan)	Finance & Procurement	Advisory	-	-	-	-
Directorate Risk	Follow Up	Housing Landlord Health & Safety compliance– Fire Safety (2023-24)	Community, Place & Economy	Advisory	1	-	1	-
Draft								
SC ORG0061	Follow up	Climate Change Strategy Follow Up	Community, Place & Economy					

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
In Progress								
	Follow up	Direct Payments Follow up	Adult Services & Housing					
Directorate Risk	Follow Up	Homes England – Grant Compliance (Addition to 24-25 plan)	Adult Services & Housing					
SC ORG0009	Follow up	School Exclusion Data Follow Up	Children, Families & Education Services					
SC ORG0009	Follow up	Children Missing Education Follow Up	Children, Families & Education Services					
	Follow up	Schools Financial Value Standard (2022-23)	Children, Families & Education Services					
Directorate Risk	Follow up	Strategic Commissioning Follow Up (2022-23)	Resources, Strategy & Transformation					
Directorate Risk	Follow up	School Balances Follow Up (2022-23)	Children, Families & Education Services					
Not started								
	Follow up	CSC Training & Safeguarding Follow Up (2022-23)	Resources, Strategy & Transformation					
SC ORG0064 Directorate Risk	Follow up	Housing Landlord - Damp and Mould Compliance Follow Up (2023-24)	Community, Place & Economy					
SC ORG0057	Follow up	Transport Budget Governance Follow Up (2022-23)	Children, Families & Education Services					
SC ORG0009	Follow up	Community Learning Partnerships Follow Up	Children, Families & Education Services					
SC ORG0009 SC ORG0057	Follow up	CLA – Procurement and Contracts (2023-24)	Children, Families & Education Services					
	Follow Up	Whistleblowing Policy Awareness & Outcomes (2023-24)	Resources, Strategy & Transformation					

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
1	2	3						
SC ORG0057 SC ORG0068 SC ORG0070	Follow Up	Routine Financial Control Audits – Debtors ; Main Accounting (2023-24)	Finance & Procurement					
SC ORG0057	Follow Up	Value for Money: PRU and Behaviour Partnerships (2023-24)	Children, Families & Education Services					
SC ORG0009	Follow Up	Educational Health Care Plans (EHCP) (2023-24)	Children, Families & Education Services					
SC ORG0060	Follow Up	Disabled Facilities Grant (2023-24)	Adult Services & Housing					
SC ORG0057 SC ORG0068 SC ORG0070	Follow Up	Microsoft Dynamics FMS (User Access Management) (2023-24)	Resources, Strategy & Transformation					
SC ORG0009	Follow Up	Children not in Schools (2024-25)	Children, Families & Education Services					

Priority 1 agreed actions will only be closed off once audit assurance testing has been undertaken.

Children, Families and Education

Remediation Action	Priority	Timescale	Responsible Officer	Progress Notes	Status
Education Health Care Plans (EHCP) 23-24					
It was agreed that as part of the reorganisation of Children's / Education to the Children and Family Directorate, officers' roles and responsibilities covering EHCP should be reviewed and redefined, so it is clear where responsibilities lie for all tasks.	1	31/03/2025	Strategic Manager - Head of SEND	Dec 2024 update: This will be picked up after the restructure is in place (planned for April 2025) as there will be a new team structure. Date amended to reflect this.	In Progress (Revised)
It was agreed that the current process requires updating to ensure it supports officers carrying out their roles and is efficient.	1	31/03/2025	Strategic Manager - Head of SEND	Some progress has been made; however this is now on hold whilst the restructure takes place. Once the new structure is in place (planned to be in place by April 2025) this will be revisited. Timescale amended to reflect this.	In Progress (Revised)
It was agreed that training and resources should be produced to educate officers on how to accurately complete records, what information should be included, and where to store information. This needs to be in place before new officers start in September 2024.	1	31/03/2025	Strategic Manager - Head of SEND	Dec 2024 update: The induction process was updated and new training was in place from September for new members of staff, which covers record keeping, This includes the production of toolkits. Work has been done on the MS form mentioned in the action; this is paused due to the restructure. Date amended to reflect this.	In Progress (Revised)
Plans are in place to acquire a new system. It was agreed that Management will ensure the new system has a workflow functionality and this is utilised following implementation. This will improve the EHCP process and reduce officer workload.	1	31/03/2025	Strategic Manager - Head of SEND	Dec 2024 update: Work has been done on the MS form mentioned in the action. This is also paused due to the restructure.	In Progress (Revised)

Remediation Action	Priority	Timescale	Responsible Officer	Progress Notes	Status
PRUs Value for Money 23-24					
It was agreed that an appropriate governance structure will be introduced to provide oversight and accountability of the PRUs and Behaviour Partnerships	1	31/03/2025	Service Director - Education	Update at June 2024: Processes are beginning to be introduced to improve governance and accountability. A risk mitigation plan has been put in place for one PRU and weekly meetings are being held to follow up on the actions within the plan. It is intended that this will soon be rolled out to another PRU.	In Progress
It was agreed that when revised SLAs are agreed, mechanisms will be introduced to ensure that performance data is received, reviewed, monitored and where appropriate reported upon. The timescales for the implementation of the agreed actions are set at April	1	31/03/2025	Service Director - Education	Update at June 2024: Discussion are ongoing within SC as to whether the SLAs will be renewed. Some progress has been made in respect of the reporting of outreach work performance. PRUs are now required to complete impact reports and staffing costs were required to be provided prior 2024/25. SC now meets with each of the PRUs on a 6 weekly basis to monitor processes	In Progress
It was agreed with management that when revised SLAs are in place, mechanisms will be introduced to enable the Council to ascertain the numbers of Children and Young People within the PRUs and their placement types...	1	31/03/2025	Service Director - Education	Update at June 2024: Senior finance officers have recently visited all PRUs to assess their financial position. Changes are being made to SEND (ECHP) placements, to prevent such CYP being placed in PRUs and blocking spaces when this is not the best environment for them.	In Progress

Community, Place and Economy

Remediation Action	Priority	Timescale	Responsible Officer	Progress Notes	Status
Climate Change Strategy					
The council should review, reduce and refine the number of outcomes and identified activities supporting achievement of the CES. A top-down approach would produce a more coherent and targeted strategy to achieving the 2030 target. Using the SMART method would ensure there are concise and achievable targets that can be more easily monitored. This exercise should include carbon accounting and costing analysis to enable management to produce a plan to deliver these targets and political pledges based on prioritisations drawn from accurate and clear information.	1	30/09/2024	Service Director – Climate, Environment and Sustainability	<p>24/10/24 refreshing action plans before taking to informal executive due to the planned changes in structure as this will impact the work that can be delivered due to reduced resources.</p> <p>19/07/24 In terms of the action planning – we have service plans in place, project and programme trackers and we are now in the middle of procuring 2 digital systems (Zellar and Co2) which will provide us with the baseline data we need to understand where we are and what is needed in terms of the big wins with scope 1,2,3.</p> <p>In terms of strategy document refresh – we have a draft vision document ready to do go to exec and we are developing 2 additional documents to sit underneath that – action plans to address Somerset Council journey to net zero and Somerset council approach in tackling the ecological emergency.</p> <p>The team are now actively imbedding climate action into a number of key project areas including Highways, Fleet management, Energy and Retrofit.</p> <p>22/03/24 the new Head of Climate and Natural Environment has reviewed the existing strategy, they are working on a vision statement and rationalising the actions to be completed along with adding some smart targets. They will also be producing a governance document to detail how decisions will be made for internal actions and actions to be taken within partnership working.</p>	In Progress (Overdue)

Remediation Action	Priority	Timescale	Responsible Officer	Progress Notes	Status
Alongside the refresh of the Climate Strategy the action tracker will be revised to prioritise work, ensure actions link to the strategy and the corporate plan.	1	30/09/2024	Service Director – Climate, Environment and Sustainability	<p>23/10/24 Vision document is now completed. Actions to sit underneath being reprioritised due to changes in staffing structure now being known and reduced resources in strategic climate team.</p> <p>19/07/24 In terms of strategy document refresh – we have a draft vision document ready to do go to exec and we are developing 2 additional documents to sit underneath that – action plans to address Somerset Council journey to net zero and Somerset council approach in tackling the ecological emergency.</p> <p>22/03/24 an updated action tracker will be developed once a clear vision and actions have been identified. The Head of Climate & Natural environment is looking to get a Data intelligence officer in who can set up dashboards to monitor and track the actions. It will be important to ensure that for these actions there is a clear starting point recorded so that improvements can be fully tracked.</p>	In Progress (Overdue)
<p>An interim plan should be put in place to ensure that continuity in service delivery is supported post-vesting day.</p> <p>The council should carry out a skills audit of existing staff. A separate exercise to map out the roles and skills needed to deliver the CES actions should be completed to arrive at an optimum resource structure. Steps should then be taken in consultation with HR to either recruit into post or train staff to the appropriate level to deliver CES outcomes most effectively.</p> <p>Activity owners and Service Leads should be</p>	1	30/09/2024	Service Director – Climate, Environment and Sustainability	<p>23/10/24 The new structure has now been confirmed as part of transformation. This will result in less staff in the service main areas affected are the strategic climate team down from 5 to 1 FTE and green spaces also losing some staff. Current vacancies are also going making savings towards the council.</p> <p>19/07/24 Still waiting on restructure to confirm what staffing structure they will have going forwards</p> <p>22/03/24 there is a temporary service structure in place at the moment. within climate there are 3 officers 2 of them on fixed term contracts that end in the next 3 months, Natural environment has 1 and looking at funding for rangers, national landscapes has 1 officer- working with partnerships. There posts that the Head of Climate and Natural environment would</p>	In Progress (Overdue)

Remediation Action	Priority	Timescale	Responsible Officer	Progress Notes	Status
taking responsibility for the delivery of their actions as identified in the 'Action tracker'.				like to appoint to but until they have gone through their transformation and confirmed their budget for staffing these can't be recruited to.	
School Condition Survey					
Corporate Property will be responsible for monitoring and reporting compliance. Corporate Property will report to the Learning Infrastructure Board. The council operates a 'three ticks' process for QPRM. When concerns are identified by three areas monitored by Education Services, the school is automatically escalated to QPRM for discussion. Once Corporate Property has developed a robust school condition data set, it will be incorporated into the 'three ticks' process.	1	31/03/2024	Senior Manager Building Services & Property Client	March 2024 - The follow up audit has assessed this as 'In Progress'. It has mostly been addressed, but it is not currently known what compliance data has been added to Civica.	In Progress (Overdue)
Commercial Rents					
Ensure all properties are added to the asset management system and a reconciliation is completed for all former council property lists. A reconciliation is also to be completed between Civica and the Finance Asset Register.	1	31/03/2025	Systems & Finance Manager	20/11/2024 - This is still in progress. The finance team is focused on developing new assets register for the year end accounts. Once it is developed reconciliation will be performed.	In Progress
Update asset management system with all lease details and ensure reports are set up to run upcoming change event information to allow officers the time to review and action these events.	1	31/03/2025	Systems & Finance Manager	20/11/2024 - All the assets are in the system and management is making progress with the lease details. Around 50 to 100 leases are left to be updated in the system. There is other things apart from leases as well such as licences and/or access agreements but these are things management is having difficulty to locate original documents from legacy councils. Due to vacancies and difficulty in recruiting there are other priorities team is tackling at the moment. There is also some information requested from legal but due to resource	In Progress

Remediation Action	Priority	Timescale	Responsible Officer	Progress Notes	Status
				limitation in that department management is waiting on requested information.	
Transport Budget Control & Governance					
<p>Inclusion, Transporting Somerset and Finance should escalate concerns to IT for investigation, with support from senior management. Transporting Somerset should ensure the new MTC system has a forecasting facility, clarify how the system calculates forecasts, and test for accuracy during implementation phase. We understand Finance will be involved in User Acceptance Testing.</p> <p>The services above should consider the following mitigations until MTC is implemented:</p> <p>Finance and Transport to agree a cut-off date each month for Finance to run to Forecast and TP32 reports. Finance and Transport to review the forecast report together to identify affected SAT/inactive routes each month and remove before the budget monitoring report is produced. This could be made easier if the Forecast Report can be amended to include the operator details.</p>	1	01/09/2022	Strategic Manager – Business Support (Corporate and Children’s Services)	There have been issues with Dynamics for this Financial year and how it links to the capita system for journeys and invoices. This has now been resolved and going forwards budget reports should be taken to the transport board and to budget holders this should link to the forecasting requirements.	In Progress (Overdue)

Resources, Strategy & Transformation

Remediation Action	Priority	Timescale	Responsible Officer	Progress Notes	Status
Records Management (SDC)					
Review the access arrangements for disposal of records – can this be extended beyond two officers. Review the system arrangements for automatic disposal – evaluate the risk of using this functionality and can it be used on certain record types that are lower risk. Provide oversight to Assistant Directors of records in their area for review which can support with their annual risk assessment.	1	01/07/2025	Records Manager	<p>11/12/24 - Andrea Binding - TRIM system is still in use, but only 3 officers have access to it. Digital disposals are currently not being carried out by the team due to a lack of capacity and there is therefore no record of digital disposals. SharePoint has been set up so that there is a built in retention schedule for all records, e.g. there are document libraries that have their own retention schedule and detail whether the schedule is a legal or a business requirement. SharePoint has the capability to manage and keep a record of digital disposals (called Microsoft Purview) but this has not been utilised yet due to a lack of capacity.</p> <p>Records Manager [Andrea Binding] is not aware that any information is reported up. The Information Governance Board is planned to be reinstated following the latest restructure (Apr 25)</p> <p>08/05/2024 - Andrea Binding, Corporate Records Manager - The new Records Manager was not aware of these outstanding actions as they were assigned to districts. Since Unitary in April 2023 SC have been working on bringing the former district paper records under their management, including adding to their store management and retention system, plus initial analysis and remedial actions regarding electronic records and systems. This is therefore in progress.</p>	In Progress (Revised)

Finance & Procurement

Remediation Action	Priority	Timescale	Responsible Officer	Progress Notes	Status
Accounts Receivable 23-24					
4075 – To develop the write off process to be clear on the number and value of debts to be written off. We will also attend a walkthrough of the write off process in Microsoft Dynamics with the AR team. Debt reporting could also include classifications by reason for write offs which would demonstrate compliance with the Financial Regulations. write offs which would demonstrate compliance with the Financial Regulations.	1	30-Aug-24	Exchequer & Systems Dev Manager	<p>12/12/2024 - The write off form is developed and being processed through to D365.</p> <p>Reasons for debt write offs are captured on the debt write off form, and input to MSD. At this point BI reporting have not been built to extract the reason code.</p> <p>A delegation table is used to verify if write off values are appropriate. Work to update and correct delegations where out of date will be undertaken as part of the new structure implementation.</p> <p>Management consider with the progress undertaken, the risk for this action is complete.</p>	<p>Complete (Complete Self-Assessment)</p> <p>To be Audited</p>
4164 - Define value/level of bad debt provision and understanding of the risk implications. This is being picked up by Finance Business Partnering. Work should continue on reducing both the aged debt position and the amount of unallocated income to ensure that both budget monitoring and debt recovery are not impacted.	1	30-Aug-24	Exchequer & Systems Dev Manager	<p>12/12/2024 - The debt position is reported to Executive in the quarterly budget reports and the debt figure has come down considerably since the go live of D365/Unitary.</p> <p>Services review their debt position to assess the provision required for bad debt in their area. Management do not set a corporate standard percentage to be applied.</p> <p>Work is continuing to ensure aged debt is reduced as part of business as usual processes.</p>	<p>Complete (Complete Self-Assessment)</p> <p>To be Audited</p>

Remediation Action	Priority	Timescale	Responsible Officer	Progress Notes	Status
Budget Monitoring 23-24					
3841 Continue work to recode incorrectly coded items and cost centres, and ensure new items are being entered correctly. Will block codes where they have been unable to identify where the codes should be assigned so costs can't be assigned to.	1	30-Sep-24	Finance – Business Partnering	Recoding is up to date and is only processed on an 'as and when required' basis. There are ongoing large projects such as Fleet transformation where extensive coding etc will be required in the future. We continually review codes on a monthly basis as part of the budget monitoring process.	In Progress (Overdue)
4057 Load Capital budgets into the system to enable more efficient budget monitoring alongside the revenue budget by the FBP team.	1	30-Jun-24	Corporate Finance	There is now a comprehensive capital budget programme Excel worksheet. Capital budgets are expected to be loaded into D365 by 04/11/2024.	In Progress (Overdue)