

# Internal Audit Progress Report (October 2020)

West Sussex County Council



---

**Southern Internal  
Audit Partnership**

Assurance through excellence  
and innovation

**Contents:**

1.	Role of Internal Audit	3
2.	Purpose of report	4
3.	Performance dashboard	5
4.	Analysis of 'Live' audit reviews	6-7
5.	Executive summaries 'Limited' and 'No' assurance opinions	8
6.	Planning and resourcing	9
7.	Rolling work programme	9-11
Annex 1	Overdue 'High Priority' Management Actions	12-19
Annex 2	Overdue 'Low and Medium' Management Actions	20

## 1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

*‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’*

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

*‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.*

The County Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the County Council that these arrangements are in place and operating effectively.

The County Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

## 2. Purpose of report

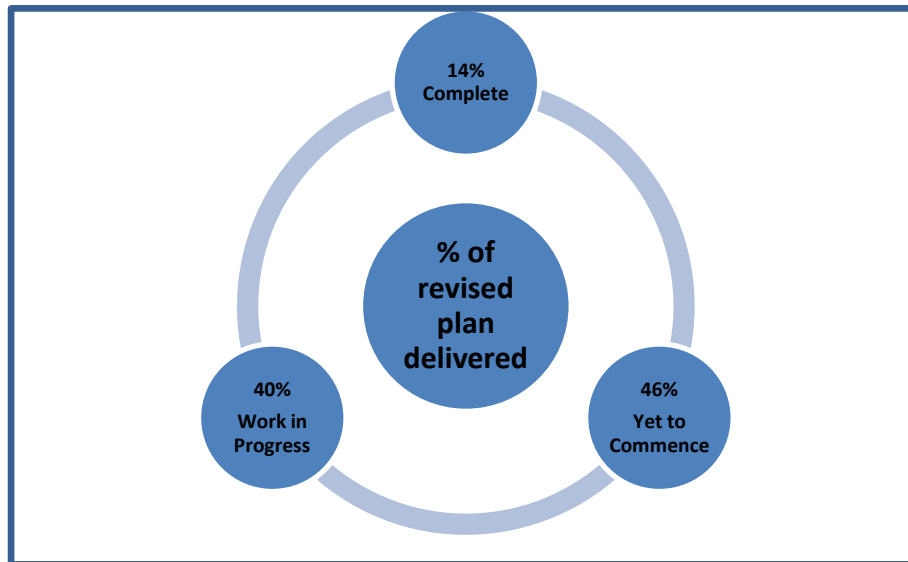
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- The status of ‘live’ internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor’s annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

<b>Substantial</b>	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.
<b>Reasonable / Adequate</b>	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.
<b>Limited</b>	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.
<b>No</b>	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.

### 3. Performance dashboard



#### Compliance with Public Sector Internal Audit Standards

An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

*'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.'*

*'We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'*

## 4. Analysis of 'Live' audit reviews

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
Governance Compliance	Feb 2019	Corp	Limited	3	0	0	2		1	
Home to School Transport	Mar 2019	DH&T	Limited	4	0	0	3	1		
Special Guardianship Orders	May 2019	DC&FS	Limited	24	0	0	22		2	
E-Income	Jun 2019	F&SS	Adequate	1	0	0	0			1
Payroll and Employment Administration	July 2019	HR&OC	Adequate	10	0	0	9	1		
MSS	July 2019	Corp	Adequate	1	0	0	0	1		
Capacity Planning and Monitoring	Aug 2019	F&SS	Adequate	3	0	0	2		1	
Access Control	Aug 2019	F&SS	Adequate	5	0	0	3		2	
Retained Firefighters	Sep 2019	CFO	Adequate	12	0	0	11		1	
IT Asset Management	Oct 2019	F&SS	Limited	4	0	0	2			2
Intentionally Homeless – Financial Control	Dec 2019	DC&FS	Limited	11	0	0	10			1
Disaster Recovery Planning	Dec 2019	F&SS	Limited	6	0	0	2		3	1
Application Review - Mosaic	Dec 2019	F&SS	Adequate	2	0	0	1		1	
External Placements	Jan 2020	DASS DC&FS	Limited	5	0	0	4			1
Civil Parking Arrangements	Jan 2020	DH&T	Adequate	9	0	0	4		1	4
Allowances	May 2020	HR&OC	Limited	13	0	1	9			3
Document Management & Retention	May 2020	DC	Adequate	8	0	0	5		3	
Accounts Payable	May 2020	F&SS	Adequate	4	0	0	0		4	
Quality Assurance Framework	Jun 2020	DASS	Limited	9	0	1	5		2	1
Fraud Proactive – Purchasing Cards	Aug 2020	F&SS	Limited	7	0	0	6		1	
Capital Programme Governance	Aug 2020	DP&A	Adequate	2	0	0	1	1		
Travel Portal	Sep 2020	F&SS	Adequate	7	0	0	6	1		

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)	Not Accepted	Not Yet Due	Complete	Overdue		
								L	M	H
Highways Asset Protection	Sep 2020	DH&T	Adequate	6	0	0	5		1	
Data Storage and Data Backup	Sep 2020	F&SS	Limited	4	0	0	2			2
Companies House – NFI (Proactive Fraud)	Sep 2020	L&A	Limited	9	0	6	3			
Investment Plan (CS)	Oct 2020	DC&FS	Adequate	6	0	3	3			
Recruitment of Interims	Oct 2020	HR&OC	Reasonable	3	0	3	0			
Special Educational Needs	Oct 2020	DC&FS	Limited	6	0	3	3			
Procurement	Oct 2020	F&SS	Adequate	3	0	1	2			
<b>Total</b>								<b>5</b>	<b>23</b>	<b>16</b>

#### Audit Sponsor

##### Chief Executive

Chief Fire Officer (CFO)  
Director of Human Resources and Organisational Change (HR&OC)

##### Executive Director Place Services

Director of Highways and Transport (DH&T)  
Director of Environment and Public Protection (DE&PP)  
Director of Communities (DC)

##### Executive Director, Adults & Health and Statutory DASS (DASS)

##### Executive Director of Children, Young People and Learning


Director of Children and Family Services (DC&FS)  
Director of Education and Skills (DE&S)

##### Executive Director Resource Services

Director of Law and Assurance (DL&A)  
Director of Finance and Support Services (DF&SS)  
Director of Property and Assets (DP&A)

## 5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

There has been one new report published concluding a “limited” assurance opinion, since our last progress report.

Special Educational Needs & Disabilities		
Audit Sponsor	Assurance opinion	Management Actions
Executive Director Children, Young people and Learning	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 0</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium 1</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 6</div> </div>
<p><b>Summary of key observations:</b></p> <p>This review was undertaken to ensure the SEN data available is complete and accurate to inform monitoring of core statutory requirements, including annual review, and the planning of SEND school places.</p> <p>The Mosaic system did not generate the key documents required for SEN cases such as draft and final Education Health Care Plans (EHCPs). There was no monitoring information from the system to highlight individual EHCP’s annual reviews, which relied on manual diarising or were prompted from the receipt of review documentation from the schools.</p> <p>There was inconsistent use of Mosaic for annual reviews with poor recording to evidence that the annual review had taken place or that it had been undertaken in accordance with required timescales.</p> <p>The Authority introduced a SEN place planning tool which was reliant on both Mosaic and supporting manual spreadsheets to populate SEN place planning, which was then compared to the number of children on roll within schools. The data held across all three sources had proved difficult to reconcile and there had been some challenge from schools on the accuracy of places planned for September 2020.</p> <p>WSCC are required to complete a statutory return that collects data about children for whom they have responsibility in respect of SEN processes. For the purposes of EHCPs the responsible Local Authority is the one where the child resides. The reporting in place for the statutory return was set up to report all children the authority has financial responsibility for; however, this included those children where WSCC had financial responsibility, but live out of county. Such cases should be recorded on the Local Authorities return for the area in which they live not by WSCC.</p> <p>From the data set that will form part of the individual return for the SEN2 statutory return from 2022, there were areas where the data was incomplete for key information (final EHCP dates, review dates, primary need categories, school / provision).</p>		



## 6. Planning & Resourcing

The internal audit plan for 2020-21 was approved by the County Council’s Executive Leadership Team and the Regulation, Audit & Accounts Committee in July 2020.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the County Council. Progress against the plan is detailed within section 7.

## 7. Rolling Work Programme

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
<b>2019/20</b>								
Crawley Schools PFI	P&A	✓	✓	✓	Feb 20			
Special Educational Needs	DE&S	✓	✓	✓	Jul 20	Oct 20	Limited	
Dual Use Agreements	P&A	✓	✓	✓	Apr 20			
<b>2020/21</b>								
Governance – COVID	Corporate	✓	✓					Q3
Health and Safety / Staff Welfare / Wellbeing / Performance Management	Corporate	✓	✓					Q2
Market Underwriting / Contract Management – Supply chain	Corporate	✓	✓	✓				Q2
Emergency Planning / Business Continuity / Service resilience	Corporate	✓	✓					Q2
Central Government Grants (allocation)	Corporate	✓	✓	✓				Q2
PPE Cell	Corporate	✓	✓	✓	Jul 20	Sep 20	Reasonable	
Recovery	Corporate							Q4
Health and Safety	DHR & OC							Q4
Corporate Governance	DL&A							Q3
Corporate Projects Support	Corporate	✓						Q1-4

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Risk Management	DFSS	✓	✓	✓				Q2
Annual Governance Statement	DL&A	n/a	n/a	n/a	n/a	n/a	n/a	Q1-2
Procurement (sub £100k)	DFSS	✓						Q3
Financial Resilience	DFSS	✓						Q3
Debt Recovery / Write off	DFSS / DL&A	✓						Q3
Grant Returns	DFSS	n/a	n/a	✓	n/a	n/a	n/a	5 completed to date
Pensions (Employer Contributions & relationships)	DFSS	✓	✓	✓	Nov 20			Q2
Follow up of Limited Opinion IT Audits	DFSS	✓	✓	✓	Sep 20	Oct 20	n/a	Q2
Cyber Security	DFSS							Q4
Cloud Service Provisioning	DFSS							Q3
Endpoint & Peripheral Provisioning	DFSS							Q4
Email & Document Management	DFSS							Q3
Highways Statutory Inspections	DHT&P	✓						Q3
Ash Dieback	DHT&P	✓						Q3
Home to School Transport	DHT&P							Q4
Carbon Strategy	DE&PP	✓						Q4
Children, Young People and Learning Transformation Programme (Governance)	EDCYP&L	✓	✓					Q2
Children, Young People and Learning Transformation Programme (Workstreams)	EDCYP&L							Q4
Special Guardianship Allowances	EDCYP&L	✓	✓	✓	Oct 20	Oct 20	Reasonable	
Children's – P-Cards	EDCYP&L	✓	✓	✓				Q2
School Thematic Review(s)	EDCYP&L							Q4
Children Safeguarding (QAF)	EDCYP&L							Q3
SFVS	EDCYP&L	✓	✓	✓	n/a	n/a	n/a	Q1 & Q4
School Traded Services	EDCYP&L	✓						Q3

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Think Family	EDCYP&L	✓	✓	✓	n/a	n/a	n/a	
Adults Development Plan	EDA&H							Q3-4
Approved Mental Health Professionals (AMHPs) / S75 Mental Health	EDA&H							Q4
Establishment Thematic Review(s)	EDA&H	✓						Q3
Data Quality (Adults)	EDA&H							Q4
Adults Safeguarding Quality Assurance	EDA&H	✓						Q3
S75 Governance	JSDC	✓						Q4
Multi-Disciplinary Consultant (Contract)	DP&A	✓						Q3
Management of restructures	DHR&OC	✓	✓	✓				Q2
Recruitment of Interims	DHR&OC	✓	✓	✓	Sep 20	Oct 20	Reasonable	
Health and Safety - FRS	CFO							Q3
Safe and Well Visits	CFO	✓						Q3
Retained Duty System	CFO							Q3
Programme Management Office	CFO							Q4
Premises Risk Management	CFO							Q4
Grey Book Contracts	CFO							Q4
Contract Management	DFSS							
SEND (Special Educational Needs)	EDCYP&L							
Data Quality (Children's)	EDCYP&L							
School Reviews	EDCYP&L							
Adult Commissioning	EDA&H							
Self Help in Schools	DP&A							
Compliance with HR requirements	DHR&OC							
IR35	DHR&OC							
<b>Reviews remain within the plan for completion during 20/21, however have been identified as those with greatest potential to defer to Q1 21/22 or have other sources of assurance contributing to the overall framework of governance, risk, and control.</b>								

## Overdue 'High Priority' Management Actions

Quality Assurance Framework - Limited			
<p><b>Observation:</b> There is a documented Quality Assurance Framework in place within Adults Services. This was created in 2013 and was last reviewed in October 2019.</p> <p>This review of the framework was completed in isolation to the review of the new Safeguarding Adults Board Quality Assurance Framework (published in November 2019), and therefore this missed the opportunity to bring the two assurance documents in line with each other. The Author of the QAF does not report into the Head of Safeguarding and Quality.</p> <p><b>Observation:</b> Whilst there is a mechanism for feeding back learning from the QAF, the Framework does not identify how the authority will verify that this learning has been embedded within Adult's services and therefore is not closing the loop in the assurance process, providing a continuous process</p> <p>In comparison the WSSAB QAF identifies that a learning and review framework will be in place to enable lessons to be learnt and where there have been poor outcomes to ensure that lessons learned are applied in practice.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Align the QAF with the Safeguarding QAF and where possible children QAF: Including identifying learning and changes in practice to be tested / evidenced based (embedding best practice)	31.07.2020	31.12.2020	1 <sup>st</sup> Draft nearly completed progress delayed due to QA vacancy and Covid-19 impact.

E-Income - Adequate			
<p><b>Observation:</b> Capita Pay360 replaced the legacy 'Netbanx' system for receiving payments however the old system has not been decommissioned and any payments received via Netbanx requires re-allocation by finance staff.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Decommission Netbanx following implementation of a fix to Pay 360.	31.12.2019	31.12.2020	Zipporah are actively building a new integration to Pay360 but are unable to give a definitive timeline – revised to end of year.

<b>Disaster Recovery Planning - Limited</b>			
<b>Observation:</b> Following the disaster recovery test in November 2018 a project closure report was published which documented the outcome of the conducted test and highlighted a series of lessons learnt. There is currently no formal action plan established to address the findings identified in the report to ensure effective future disaster recovery planning and testing.			
<b>Management Action</b>	<b>Original Due Date</b>	<b>Revised Due Date</b>	<b>Latest Service Update</b>
A documented action plan to address the issue of outcomes and of the closure report.  In addition, any new actions resulting from the test should be reflected in an updated disaster recovery plan.	01.12.2019	30.11.2020	Final changes to documentation are anticipated to be completed by 30/11/20 (in line with changes due to backup provision replacement)

<b>IT Asset Management - Limited</b>			
<b>Observation:</b> The Asset Management Data Base (AMDB) has not been effectively maintained and assurance cannot be provided that it accurately reflects the Council's estate of hardware and software. Testing of devices issued in 2018/19 found discrepancies between the AMDB records and Active Directory data highlighting weaknesses with the accuracy of recording, to whom devices have been issued, and reallocations between end users.			
<b>Management Action</b>	<b>Original Due Date</b>	<b>Revised Due Date</b>	<b>Latest Service Update</b>
Update AMDB solution to address incorrect count of equipment.	31.12.19	30.12.20	Capita have identified the vFire platform as the product to facilitate the role of AMDB (this platform is already used for helpdesk/service management). Cleanse and migration of each class of technology assets to vFire continues, this is anticipated to be completed at the end of the Win10 project (which is in it's final stages). IT Services are actively engaging Capita and County Council colleagues to achieve full reconciliation of assets. Anticipated revised target date 31/12/2020

**IT Asset Management - Limited**

**Observation:** There is no centrally managed solution to manage mobile phones. Users are required to install an application on to their device which enables the Council to track it, however, there is a risk that users who leave the Council and do not hand back their device can uninstall the application preventing the Council from tracking the device. The leavers process does not consistently ensure that all devices are returned, and reallocations are recorded.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Capita will review existing solution and assess configuration settings for more locked down capability. Should this prove unacceptable a new solution is required that can provide the appropriate MDM controls including management to prevent user removal of the software.	31.12.19	30.12.20	IT Services have signalled an intention to move away from use of the Mobile Iron MDM solution and replace it with Microsoft Intune MDM, this will better integrate our core email, shared file storage and messaging/telephony platforms (Lync/Skype/Teams) and will provide these core functions across both traditional and mobile endpoints. Integrated MDM reporting allows tracking of assets assigned, compliance with policy and insights to patching levels and hence a better level of clarity around operational risk. The precursor to this Intune objective is completion of the Win10 project and migration of user profiles to the Azure hosted environment. It is anticipated that this task will be completed by 31/12/2020..

<b>Data Storage and Backup- Limited</b>			
<p><b>Observation:</b> Copies of the back up policy, procedure, and/or process documents were requested, however, could not be provided. It was explained that when the previous member of staff responsible for backups left, no hand over took place and that no documentation had been produced since that time.</p>			
<b>Management Action</b>	<b>Original Due Date</b>	<b>Revised Due Date</b>	<b>Latest Service Update</b>
Capita to provide applicable backup documentation to WSCC Service Manager for rev	31.05.20	30.11.20	These actions remains outstanding, however this is on the basis that commissioning of the new Netbackup units will complete with a new service wrap implemented which will describe an operational model, wider support provision and accountabilities that will answer the observations previously made. Final anticipated actions closure 30/11/20
Capita to evidence business continuity position around resources as single point of failure – and actions taken to address	31.05.20	30.11.20	

<b>External Placements - Limited</b>			
<p><b>Observation:</b> There were no commissioning strategies in place for either Adults or Children’s services. An effective commissioning strategy should help identify need, allocate resources and procure provider(s) to meet service need within available means.</p>			
<b>Management Action</b>	<b>Original Due Date</b>	<b>Revised Due Date</b>	<b>Latest Service Update</b>
Produce and publish the adults commissioning strategy aligned to the Adult Social Care Vision and Strategy 2019 – 2021. Finalise the draft Older People Market Position Statement.	31.01.20	30.11.20	The service has Market Position Statements for Lifelong Services issued November 2019 and Older People, this is currently in draft and the intention is to publish this alongside the Commissioning Strategy. Children Services have provided their Children and Young People’s Sufficiency Strategy which runs to 2021.

<b>Intentionally Homeless - Limited</b>			
<b>Observation:</b> Housing Plans, stating/agreeing the scope of West Sussex County Council's financial responsibility for an Intentionally Homeless Family are not routinely used by Social Workers when assessing families. This would give clear instruction to the Accommodation Team of what is required.			
<b>Management Action</b>	<b>Original Due Date</b>	<b>Revised Due Date</b>	<b>Latest Service Update</b>
Following development of a model create practice standards for Children's Social Care and Accommodation Team for IH families.	31.03.2020	31.01.2021	Required S17 policy sign off to inform the practice standards and the processes. S17 guidance has been signed off. Next action is for the completion of the IH practice guidance which is in progress.

<b>Allowances - Limited</b>			
<b>Observation:</b> The Allowances and Enhancements Policy is dated January 2018. It refers to Hay and NJC spinal column point 30 and above not normally being entitled to claim overtime. Scale points changed from 01/04/2019. Scale point 30 which was the top of grade 8 is now equivalent to scale point 24; the new scale point 30 is the middle of Grade 10.			
There is also guidance on The Point on 'How to submit a claim for pay' dated August 2018; the guidance includes a table showing wage types and a description of what the wage type is used for; the information in the table does not reflect exactly the information in the Allowances and Enhancements Policy. Anomalies and inconsistencies within the policies meant that it was not always possible, when carrying out testing, to conclude whether claims were appropriate.			
<b>Management Action</b>	<b>Original Due Date</b>	<b>Revised Due Date</b>	<b>Latest Service Update</b>
The Allowances & Enhancements policy to be updated with relevant changes; to include review of wage types guide	30.11.2019	30.11.2020	The allowances & enhancements policy is being updated to resolve the queries raised during the audit and will be updated by end of October and duplicate wage types removed in SAP by end of November. This will ensure documentation is consistent



<b>Allowances - Limited</b>			
<b>Observation:</b> Claims tested did not consistently meet the criteria for the wage type in the Allowances and Enhancements Policy; in some instances the claims appear to have been made inappropriately. A number of claims tested were for wage types that are not included in the Allowances and Enhancements Policy.			
<b>Management Action</b>	<b>Original Due Date</b>	<b>Revised Due Date</b>	<b>Latest Service Update</b>
Identify the issues that are as a result of updates needed to the Allowances and Enhancements Policy and make appropriate updates.	30.11.2019	30.11.2020	The required updates have been identified and the policy is being updated in accordance with the action above.
Carry out a piece of investigation work to look at: 1. Allowances with the highest financial impact; 2. Which allowances have the highest claim rate; 3. The highest risk allowances.	31.03.2020	30.11.2020	Investigation into the action has identified that some duplicated wage types which are not referenced in the current policy and which are being used in a small number of cases. These duplicate wage types are due to be removed from SAP by the end of November.  The high-risk wage types have been identified as those for overtime and unsocial hours owing to the volume of claims and the different permutations for claim types.  Once the policy document has been updated, the need for compliance will be re-enforced to managers in areas of high-volume claims.

**Civil Parking Arrangements - Adequate**

**Observation:** The signed agency agreements with the districts/boroughs require a monthly reconciliation of income and expenditure for the on-street parking account and the Joint Enforcement Account. The agreements state that the reconciliations should be forwarded to the County Council each month with supporting documentation so that the council can understand the figures in the reconciliation.

Discussions with four district and borough Parking Managers confirmed that although monthly statistical information for on and off-street parking and enforcement is sent, formal reconciliations of income and expenditure are not. One of the councils sends a quarterly reconciliation to the County Council, but the remaining councils only do this at year end.

Additionally, no supporting information other than the statistical reports has been sent to the County Council as required by the agency agreements.

The County Council has not enforced the requirement for monthly reconciliations, nor requested further supporting documentation.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
To raise the reconciliation issues with each DC/BC's, vary the Agency Agreements and get agreement to the variations from the DC/BC's	31.01.2020	01.04.2021	Quarterly Financial Reconciliations – were intended to go alongside the reports but some of the DCs/BCs have stated that they do not wish to change the financial arrangements we have with them mid-way through the financial year. Therefore, appropriate to start in April 2021. Some DCs/BCs did also state that they would not recognise the new arrangements until the Agency Agreements had been signed as they do impact upon their end of year income.
Supporting information (i.e. CPE Reports) will be confirmed with each DC/BC as well as the IT supplier with the first quarterly reports to follow by Spring 2020.	31.03.2020	31.12.2020	Quarterly Reports – The template for the new quarterly reports has been largely completed and some authorities are starting to send through draft versions. The expectation is that all authorities be able to submit reports for Q3 (Oct – Dec) Therefore target December as a completion date for these reports. These reports will also include compliance surveys.

The Agency Agreements have been re-drafted to ensure consistency and understanding and updated policy	31.01.2020	01.04.2021	In the final stages of drafting the variations to each Agency Agreement and resource in Legal Services have been made available to assist. Plan to have the Agreements completed (including being signed off by each DC/BC) by the end of December but the actions arising from the variations would not become effective until April 2021. (revised date for completion.)
<p><b>Observation:</b> The agency agreements require the districts and boroughs to provide WSCC with monthly statistical reports providing a variety of detailed information which is used by the Parking Strategy Team Manager at WSCC for financial modelling purposes. Although we found there were detailed reports being sent from three of the districts/boroughs tested, we were informed by WSCC staff that one of the councils had not sent any reports to them since June 2018.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Supporting information (i.e. CPE Reports) will be confirmed with each DC/BC within this same period with the first quarterly reports to follow in Spring 2020. I am currently awaiting confirmation from the IT supplier that they can provide the necessary information.	31.03.2020	31.12.2020	Reports were expected to go live from July 1st, 2020 with the first report expected October. The go live for all reports should now be December.

## Overdue 'Low &amp; Medium Priority' Management Actions

Audit Review	Report Date	Opinion	Priority	Due Date	Revise Due Date
Governance Compliance	Feb 2019	Limited	Medium	30.09.19	31.12.20
Home to School Transport	Mar 2019	Limited	Low	30.04.20	30.11.20
Special Guardianship Orders	May 2019	Limited	Medium	31.07.19	30.09.20
			Medium	30.09.19	30.09.20
Payroll and Employment Administration	July 2019	Adequate	Low	31.07.19	31.12.20
MSS	July 2019	Adequate	Low	31.07.19	31.03.21
Capacity Planning and Monitoring	Aug 2019	Adequate	Medium	31.12.19	31.03.21
Access Control	Aug 2019	Adequate	Medium	30.09.19	30.06.21
			Medium	30.09.19	30.06.21
Retained Firefighters	Sept 2019	Adequate	Medium	31.10.19	30.09.20
Disaster Recovery Planning	Dec 2019	Limited	Medium	31.01.20	30.11.20
			Medium	31.01.20	30.11.20
			Medium	31.01.20	30.11.20
Application Review - Mosaic	Dec 2019	Adequate	Medium	31.01.20	31.01.21
Civil Parking Arrangements	Jan 2020	Adequate	Medium	31.01.20	01.04.21
Accounts Payable	May 2020	Adequate	Medium	31.07.20	31.10.20
			Medium	31.07.20	31.10.20
			Medium	31.07.20	31.10.20
			Medium	31.07.20	31.10.20
Information Governance – Document Management and Retention	May 2020	Adequate	Medium	31.07.20	31.01.21
			Medium	31.07.20	30.06.21
			Medium	30.09.20	31.01.21
Quality Assurance Framework (Safeguarding)	Jun 2020	Limited	Medium	31.05.20	31.10.20
			Medium	31.08.20	31.03.21
Fraud Proactive – Purchasing Cards	Aug 2020	Limited	Medium	31.01.20	31.10.20
Capital Programme Governance	Aug 2020	Adequate	Low	30.06.20	28.02.21
Travel Portal	Sep 2020	Adequate	Low	31.05.20	30.11.20
Highways Assets (Recoverable)	Sep 2020	Adequate	Medium	01.07.20	01.11.20