Ref	Report issued	Audit	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Due Date	Status
1	23-Jun-22	Creditors	WEAKNESS: Invoice paid through the system without a receipt or purchase order for the same value. RISK: The absence of effective checking of purchase orders, goods received notes and invoices could lead to NCT overpaying or paying for duplicate items or invoices and susceptibility to fraudulent or non-authorised purchases. Lack of documentation to justify orders that are manually approved could lead to an absence of an audit trail at the NCT	The requisitioner and budget holder should check purchase orders and goods received notes against invoices before approving them for payment. Documentation that justifies payment of invoices that vary from the purchase order and goods received note should be retained to maintain an audit trail for accounts payable transaction. Additional guidance on this requirement should be issued to all whose role involves the checking and processing of purchase orders, goods received notes and invoices.	All staff to be reminded of the importance of checking receipt amounts on ERP and the correct matching to invoices on ERP Training notes to be amended accordingly Refresher training to be given to staff within the wider team that raise Pos Look at bringing the raising of all POs centrally within Payments Hub as currently staff within Children's Homes are raising requisitions (which is where the example in question occurred)	Important	Feroza Begum/Zoe Douglas	Partial implementation , review of payment hub to be complete by March 23	Completed - Training notes resfreshed as part of budget management training. Additional project looking at payments hub and moving away from spreadsheet payments
2	10-Aug-22	Budget Management	WEAKNESS: Budget holders do not have any input into or involvement with the budget setting process. RISK: There is a risk that budget holders do not fully understand the assumptions made in the creation of their budgets.	Budget holders should be involved in the budget setting process from the beginning, via consultation with the Finance team to discuss the requirements of their team and how this affects their budgetary requirements.	Budget setting has historically been without significant input from budget holders. The process for the 23/24 contract sum is engaging with budget managers to develop service plans, priorities and mitigations. Budget monitoring and engagement is improving, and this will be monitored.	Important	All SFBPs and FBPs	Completed	Engagement with Budget managers through training and development of forecasting work . SLT sessions as part of contract negotiations. Monthly budget session with Chief Exec, Director Finance ADs, Finance and HR
3	10-Aug-22	Budget Management	WEAKNESS: Budget holders do not receive training to complete this element of their role effectively. This has led to a lack of understanding around the budget setting process and the importance of budget monitoring. RISKS: There is a risk that if budget holders do not receive appropriate training to help them carry out this element of their role, that budgets will not be monitored effectively, or may not be appropriate, leading to overspend versus the budget and financial loss to the Trust.	All staff who are required to undertake an element of budget setting or monitoring as part of their role should be provided with sufficient training to be able to complete this, which should be refreshed at appropriate intervals, to ensure that they understand the full process and their role within it.	Budget holders are all routinely offered training every month and Finance keeps a log of who has been trained. This log is shared monthly indicating which managers have submitted returns or not from the previous months. The turnover of staff has seen challenges in engagement period. Finance supported by SLT intends to ensure that every manager is mandatorily trained. Quarterly report will be submitted to SLT on compliance.	Important	Head of Finance	Completed	Budget Training sessions delivered to all budget holders in October and November. Part of the ongoing finance training for budget holders
4	23-Jun-22	Policies and Procedures	WEAKNESS: There is a lack of control and structure on the adoption and review cycles for key policies, with insufficient detail on when policies should next be reviewed and updated. This includes insufficient monitoring of when policies may need to be updated to reflect latest guidance or legislation, with policies not in line with GDPR requirements. RISK: Without clearly defined review periods on all policies, there is a risk that policies could become outdated or not in line with current working practices or legislation.	The policy tracking spreadsheet NCT is drafting should be enhanced to ensure it contains full details on the following: Policy title Policy owner and individual responsible for reviewing the policy Committee responsible for approving changes to policy Last review date Changes made in the last version update Policy storage location Appendix 2 contains additional recommendations on enhanced document control which NCT should implement for all policies. NCT should complete an enhanced analysis of all its policies for compliance against the relevant articles of GDPR. Policies that need to comply with GDPR should have a section dedicated to information on GDRP compliance. A formal process should be put in place to ensure that NCT's policies remain compliant with relevant articles of the GDPR.	A SharePoint site has been established containing all documents. A detailed overview document is being developed containing the information detailed in the recommendation. Key policy documents will additionally be published on the NCT intranet site. All policies will be reviewed annually and reported through the committee structure and board approval processes. Changes to legislation, guidance or other developments, may require in year amendments outside of the annual review process. The approval again will follow the committee approval process. The DPO and Caldicott guardian are reviewing all policies to ensure compliance with GDPR.	Important	(DPO) Andrew Tagg (Caldicott Guardian)/SLT	Dec-22	Review of all documentation undertaken and updated Site to go live in February 2023
5	23/06/22	Policies and Procedures	WEAKNESS: We identified gaps in the content of key policy documents where they are not in line with best practice and do not provide necessary guidance on certain legislations, such as GDPR RISK: If policies are not comprehensive and in line with best practice, NCT may become non-compliant with legislation and staff may become non-compliant with key processes. These risks could ultimately impact NCT's ability to achieve its objectives.	NCT's procedure for reviewing and updating its policies should be amended to ensure it includes consideration of best practice policies and to ensure that input is obtained from both internal and external stakeholders. Reporting and monitoring should also be used to assess policy usage which can guide subsequent revisions.	A full review is underway of all policies and will be presented to the Finance, Resources and Audit Committee in September 2022. This will form part of the Annual review process as detailed in action 1	Important	Andrew Tagg	Mar-23	All policy documents currently been reviewed against current legislation and to reflect the SOD and operational protocols within the Trust. A number of policies were adopted from County Council as at April 2021. All documents will be updated by the 31st March 2023. A annual cycle of review of all policies with a overarching summary on the SharePoint site, capturing version control date, date of review and adoption and next review date.

#	Date	Area	Weakness / Risk	Recommendation	Management Response	Priority	Owner	Target	Update
6	12/09/22	**Scheme of Delegation**	WEAKNESS: Whilst it is mentioned that the financial regulations including the SoD will be reviewed on a regular and timely basis, there are no defined timescales for when these updates will occur, with none having taken place since the original documents were approved in March 2021. RISK: The Trust's SoD may become outdated and not reflective of current working practices, potentially resulting in financial loss to NCT as a result of fraud or error if delegations are not clearly understood.	As well as being subject to ad-hoc review as required, NCT's financial regulations and SoD should be subject to a period review. This should take place at least every three years, and annually to align with best practice. The review should confirm that the recorded delegations are still appropriate and conform to current legislation at the time of review.	As part of the governance arrangements the SOD will be reviewed at the March board meeting annually. The SOD will then be adopted for the proceeding financial year. In year changes resulting from Statutory, Regulatory and Policy changes will be reported to the Finance, Resources and Audit committee. Any changes will then be ratified at the following board meeting.	Important	Andrew Tagg	Mar-23	Training Scheme of Delegation currently being reviewed to be presented to the board in March 2023 following approval by FRA committee on the 2nd March 2023
7	12/09/22	**Scheme of Delegation**	WEAKNESS: The processes documented in the SoD for the payment of invoices, raising of invoices, processing of new vendors and processing staff expenses are not being followed in practice. Furthermore, suitable evidence is not consistently obtained to substantiate staff expense claims, with our sample testing of 12 expense claims identifying two instances where receipt of the expense were not provided, and one additional instance where the value of the claim did not match the evidence provided. RISK: The NCT's SoD will not reflect current practice and thus won't promote accountability and lead to operational inefficiencies. This could lead to internal practices that are inconsistent with NCT's values and non-compliance with relevant legislation and operational standards	A full review of the SoD should take place to ensure that the processes documented remain appropriate. If they are not, then the document should be updated to reflect actual practices staff should be adhering to. Training and guidance should be rolled out to staff to ensure that processes in the reviewed and updated SoD are understood by staff and followed in practice.	A full review of the SoD will be completed by December 2022. The revised SoD will be reported to the March 2023 Trust board meeting for adoption for the 2023/24 financial year in accordance with the governance arrangements. Training and Guidance is ongoing and rolled out across the Trust through the business partners. Should there be any changes to the SoD following the review the annual training programme will be amended accordingly.	Important	Andrew Tagg/Company Secretary	Mar-23	Scheme of Delegation currently being reviewed to be presented to the board in March 2023 following approval by FRA committee on the 2nd March 2023
8	23/09/22	**Cyber Security**	WEAKNESS: 4.1 We were provided with the Council's Major Incident Process which was last approved in March 2019 and last tested in April 2019. The Major Incident Process reflects the LGSS Major Incident Process. Our review of the Major Incident Process found it to note the role of key personnel as well as defining what constitutes a major incident. Although this covers Major Incidents (MI), there is no documented processes in place regarding how other incidents not classified as major incidents are handled. 4.2 Through discussions held with management, there is currently no formal internal group which meets regularly to discuss IT and cyber security related matters. We have been advised that once the new Head of Cyber Security comes into post in July 2022, the Council will establish a draft terms of reference for, and commence the first meetings for the proposed Cyber Security Working Group. RISK: Monitoring and reporting arrangements have not been clearly defined and are not regularly reviewed.	4.1 The Council should ensure it develops procedures to follow when dealing with all other incidents apart from major incidents. The procedure should make reference to how the Helpdesk system is used to manage all other types of incidents. 4.2 Once the new Head of Cyber Security has joined, the Council should ensure that a formal terms of reference is approved for the Cyber Security working group, and also ensure that the Group meets at an agreed frequency i.e. monthly, quarterly to discuss key IT issued and actions.	4.1 The Process will be updated, rebranded and include a reference to how other incidents are processed by the IT Service Management tool. 4.2 Agreed.	Important	Oli Makinson	In place	4.1 The process has been updated since the report was produced and is constantly under review.
9	15/12/22	**Key Financial Systems Payroll**	WEAKNESS: The payroll and variance reports run each month prior to payments being released to staff are not routinely signed by two officers to evidence that checks have been completed to confirm the completeness and accuracy of payroll data. RISK: Without these checks being completed and evidenced there is a risk that payroll data may be inaccurate or incomplete which could result in inappropriate payments being made to staff and potentially financial loss to the Trust.	All payroll and variance reports should be signed by two officers prior to payments being made to employees to evidence that checks have been completed to confirm the accuracy and completeness of payroll data. The KPIs within the SLA should be updated to include an indicator monitoring compliance with completing and signing off these reports each month.	Monthly meeting and review in place with NCT and Payroll. Review of SLA through the support services board	Important	Andrew Tagg	Feb-23	Process in place, variance reports received. Annual review of Kpis through the support services board
10	16/09/22	**Placement Contract Management**	WEAKNESS: One sample did not have a completed IPA; this was an in-house residential placement. RISK: The Trust is at risk of the placement not having evidence of the required approval and risk of potential fraud via ghost placements.	1.1 Retrospectively complete an IPA for sample five (N1425853) to evidence approval and a clear audit trail.	Recommendation will be completed	Important	Deborah Mahon	Completed	Jan 23 Update– Completed
11	16/09/22	**Placement Contract Management**	WEAKNESS: All placements are required to have a completed Best Match form to evaluate which placement will be beneficial to the individual. All samples had evidence of a completed best match form however, ten best match forms were not signed by the social worker. RISK: There is risk that social workers are not reviewing and verifying the best options available to placements if there is no evidence of a signature recorded on the best match form to confirm it has been reviewed. This may leave the placement at risk of being allocated to a placement that is not suited to their needs or safe to them.	2.1 Remind and ensure social workers complete and sign all best match forms to evidence adequate consideration has been given by the social worker in determining the individuals best match. Forms should not be accepted unless signed.	This is being implemented now	Important	Deborah Mahon	Partially in place	Jan 23 Update – Completed. The majority of Best Match forms now have Social Workers signatures on however, it is recognised that some Social Workers do not have capacity at the time the placement is agreed. Where this is the case, confirmation is sourced by email and retrospective signing takes place.

No	Date	Area	Weakness / Risk	Recommendation	Management Response	Priority	Responsible Officer	Status	Update
12	16/09/22	**Placement Contract Management**	WEAKNESS: Currently there is no placement review and approvals panel. An Access to Resources panel which will cover both placement approvals and reviews is currently being developed. Further to this, since surcease of the approvals panel, the interim process outlines all contract placements are to be reviewed and approved by the Strategic Manager. An interim approvals process has been implemented however, approval from the Chief Executive and Director of Finance and Resources has not been formally recorded and dated on the approvals document. RISK: By not having a placement review panel there is a risk of placements not being regularly monitored and reviewed which could leave placements at a safety risk. The risk of not having an approvals panel leaves the Trust exposed to placements being approved outside of the SoD therefore leaving placements at a potential safety risk.	3.1 Implement Access to Resources panel promptly to ensure and evidence a wider scope of placements are reviewed and approved regularly. 3.2 Ensure interim approvals document is formally signed and dated by both approvers to evidence the current approvals process is confirmed and in line with the Trusts procedures.	Placements Planning Forum implemented 12/9/22 This was completed at the time of the audit	Important	Olivia Ives	In place	Jan 23 Update - Completed. Placement Planning Forum has been expanded to include Variation uplifts from January 2023. With plans to include all placement approvals and reviews.
13	16/09/22	**Placement Contract Management**	WEAKNESS: One sample had no formal documentation evidencing the monthly review meetings between the Quality and Outcomes Officer and provider. RISK: If no formal recording of provider monitoring is documented the Trust is at risk not complying to provider monitoring regulations which is a potential safety risk for all placements allocated to this provider.	4.1 Ensure monthly provider review meetings are documented to evidence compliance to the framework.	Formal provider meetings take place on a quarterly basis and are recorded. The meetings referred to here are over and above for the block contract to maintain a relationship. It is not necessary to record these unless issues are identified and an action plan is required. If this is the case they will be recorded.	Important	Deborah Mahon	In place	Jan 23 Update - Completed
14	16/09/22	**Placement Contract Management**	WEAKNESS: Monthly Placement Management action plans are not currently documented as it is noted these are informal meetings. RISK: If the meetings are not minuted there is no evidence of attendance and if the action plans are not formally documented the Trust is at risk of these actions not being completed in a timely manner which, dependant on risk, could leave placements at a safety risk and or the Trust at risk of noncompliance.	5.1 Minute monthly placement management meetings and document any action plans that arise from each meeting to evidence allocated actions and expected completion dates.	This is being implemented	Important	Deborah Mahon	In place	Jan 23 Update- Completed