

Audit	Finding	Priority	Target Date	Revised Target Date	Officer Responsible	Recommendation	Status	Progress Update Comment
IT Assets	Wordings from the Financial Regulations document "These Financial Regulations provide the framework and overarching rules for the financial administration of Milton Keynes Council ('the Council') and help ensure the Council has sound financial governance, support us to deliver value for money and minimise the risk of legal challenge". The Director for Finance and Resources is responsible for maintaining a continuous review of the Financial Regulations. An up to date copy of Financial Regulations from January 2021 is available on the Council's website for the staff members.	Important	30/04/2022	30/12/2022	Desktop Services Manager	The requirement in Financial Regulations for keeping a record of portable assets is not being followed at present. Discussions with the S151 Officer has indicated that the requirement in the Financial Regulations regarding Directorates to keep these records is due to be reviewed. It is important that following this change the records are maintained by the nominated team.	Revised due date not reached	<p>April 2022:</p> <p>Financial Regulations were reviewed and updated in January 2022 and included revisions covering the concerns raised during this audit to clarify responsibilities.</p> <p>Waiting until end of Future ICT Programme - there will be significant change in assets being returned and issued over this period.</p> <p>June 2022: Continuing to wait until end of Future ICT project as agreed by the IT Programme Board. Expected work on this will commence in October.</p>
IT Assets	IA was not provided a copy of IT Asset Management Plan, we were not able to check if the the plan is aligned to the Corporate Asset Strategy. There are copies of ICT policies available on intranet, however these have not been reviewed recently. These include Acquisition and disposal of ICT Equipment Policy (updated on 30/06/2015) Computer, Telephone and Desk Policy (updated on 30/06/2015) Mobile and fixed line telephone policy (updated on 08/05/2018) Physical access policy (updated on 05/08/2018) IA was not able to check if these are aligned with the IT Asset Management plan as the copy of the plan was not provided to us.	Important		30/07/2022	Desktop Services Manager	The maintenance/renewal plan in the ICT Strategy should be comprehensive and contain details about estimated costs. There should be a demand management plan for future requirements; which should provide info about required expenditure.	Being followed up	<p>April 2022:</p> <p>MKC IT Strategy nearing completion. Listed policies have already been reviewed and updated where necessary.</p> <p>June 2022: New MKC IT Strategy still to be signed off, expected to the complete this month.</p>
Housing Pipeline		Important	31/03/2022	n/a	Natasha Hutchin, Head of Finance	Resident / Stakeholder surveys and the options provided within those must be financially modelled. It would be best practice to include any additionally options that residents might be able to fund (via direct contributions or increased rent etc) rather than allow surveys to consider options that are either beyond the financial budget for the scheme and/or provide unknown cost implications.	Implemented	<p>April 2022:</p> <p>Finance will remind project managers that options must be financial modelled and presented options within the approved budget</p> <p>June 2022:</p> <p>Closed - now part of BAU. Teams are aware that all options are to be considered as part of business cases. Other options in the context of rent are limited given the legal framework governing rents - i.e. this is governed by a formula, even if tenants wanted to pay more, we couldn't. Direct agreed contributions are highly unlikely in the context of social housing and wouldn't be administratively practical.</p>
Bank Reconciliations	The narrative in the Notes does not provide enough detail on how to deal with unreconciled items nor do the notes for Agents Collections and the Income Account make any reference to the monthly process.	Important	31/03/2022	n/a	Senior Finance Manager - Corporate Accounting	The Process notes should outline the process for dealing with unreconciled items and the notes for Agents Collections and the Income Account should make reference to the monthly Bank Reconciliation process.	Implemented	<p>June 2022:</p> <p>Guidance notes have now been updated.</p>

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Budget Monitoring	Any Budget Managers not financially literate have not yet been identified. Risk: Budgetary under or overspends	Essential	30/11/2021	31/03/2023		To identify any Budget Managers not financially literate and to provide training as necessary.	Revised due date not reached	<p>April 2022:</p> <p>Budget holders of complex budgets, such as social care placements are being trained so they can take ownership of their budgets moving forward and this will vary by budget manager. We use data on forecast submission compliance and quality of forecast (identified through challenge of the business partners) to suggest training where we think that may be needed, but, it is budget managers responsibility to seek support if they need it - finance have a number of tools available to assist this, including guides on the intranet, videos and 121 training. We intend to refresh our offer during 22/23 to make more use of Teams, Meta Compliance and bring the website up to date.</p> <p>June 2022:</p> <p>ERP training sessions have been offered to all budget managers as a refresher. Budget Managers and Management teams have been reminded of the need to complete their monitoring on a monthly basis and to submit their forecasts in erp.</p>
Accounts Payable 2021/22	There was not a documented procedure for how Fiscal checks should be undertaken, results recorded and action to be taken to prevent payments being made. This could help reduce the risk of human error occurring in the checking process	Important	30/09/2022	not due	Payables Service Delivery Manager	Accounts Payable should consider writing a documented process to give clear guidance on the Fiscal checking process, including how potential duplicates are reviewed and assessed, how the results of investigations are recorded, and what steps should be taken to prevent payments being made. This will ensure that any new or less experienced Payables Officers have specific documented guidance on how to best undertake this important process	Due date not reached	To be followed up
Accounts Payable 2021/22	The Fiscal software was not set up to identify instances of the duplicate payment where it is connected to the scenario where supplier names are identical apart from the hashtag number	Important	31/07/2023	n/a	Payables Service Delivery Manager	AP should continue to liaise with the provider to ensure a full explanation of the error is provided and obtain and analyse information to assess whether previously unidentified duplicate payments have occurred (and undertake recovery action where cases may have occurred) and the likelihood of future cases. If it is considered that future cases could occur AP should develop a plan to mitigate this risk	Due date not reached	To be followed up
Accounts Payable 2021/22	A supplier statement reconciliation process to provide an additional control to identify potential duplicate payments was not in place.	Important	31/12/2022	n/a	Payables Service Delivery Manager	AP should also consider implementing a supplier statement reconciliation process to provide an additional control to identify potential duplicate payments. Reconciliations of supplier statements to ERP payment records could help identify not only duplicate payments but any other potential erroneous payment	Due date not reached	To be followed up

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General Ledger 2021/22	Unauthorised Officers could make changes to the Chart of Accounts	Important	31/07/2022		Head of finance	A revised list of named officers who can request changes to the chart of accounts should be provided to the Business Systems Team	being followed up	
General Ledger 2021/22	The Payroll Account Reconciliations were not being undertaken in a timely manner	Important	31/07/2022		Head of finance	The Council's Finance Team should continue to work with Payroll Transactions to resolve the ongoing issues with timely and complete reconciliation.	being followed up	
General Ledger 2021/22	There were dated unreconciled items within the Refund Holding account	Essential	31/07/2022			Finance should agree a way forward to clear the Refund Holding Account unreconciled items in a timely manner	being followed up	
Housing Benefits & Ctax Reduction	All requests for write off of overpayment debts should be submitted for approval by an independent Senior officer and to the Revenues & Benefits Head of Service (where an LA error occurred) or S.151 officer (where a Sundry Debt is to be written off) for authorisation before the write off is processed.	Important	30/06/2022		Group Head of Revenues & Benefits	Compliance with MKC write off procedure to be enforced by management.	being followed up	

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Estates - Asset Register	There are strips of land within the Borough which could be owned by MKC not showing on the asset register. Recommend comparison of Landscaping schedules for land be checked against Land recorded on the Estates Asset Register.	Important	30/06/2022	30/09/2022	Head of Asset Management	Check Landscaping records against the asset register to try to identify any land maintained by the Council not currently recorded on the Estate Asset Register.	Due date not reached	The target date of 31/03/2022 was incorrect. Amended
Estates - Asset Register	Although there is a record on Techforge that shows the officer reviews there is insufficient detail recorded. Recommended that the reason for the review is noted as well as actions taken or planned logged so that it is possible to track actions/amendment history.	Important	30/06/2022	30/09/2022	Head of Asset Management	Update the asset log on Techforge for every officer review or change or update to show the officer initials, date etc and brief reason to ensure there is a clear audit trail of changes made to the record.	Due date not reached	The target date of 31/03/2022 was incorrect. Amended
Estates - Asset Register	Testing showed an asset that had been disposed of was still showing on the asset register site list. Recommended that checks be made to ensure that all assets disposals are removed from the register promptly following the disposal of the asset.	Important	30/06/2022	30/09/2022	Head of Asset Management	Carry out a check to ensure all disposals are removed from the Asset register.	Due date not reached	The target date of 31/03/2022 was incorrect. Amended
Estates - Asset Register	There are no formal procedures to add new build or disposals of assets to/from the register. Disposal of HRA assets are rare but there needs to be a recognised procedure in place for such an event.	Important	30/06/2022	30/09/2022	Head of Asset Management	Put in place a procedure to add new build or remove disposed of assets from the HRA asset register.	Due date not reached	The target date of 31/03/2022 was incorrect. Amended
Estates - Asset Register	No formally approved and documented procedures were found to be in place which defines responsibilities, roles, timelines and processes for updating records. There is a process in place because staff are aware of what needs doing to maintain the register. Testing has not found any specific issues with the existing processes.	Important	30/06/2022	30/09/2022	Head of Asset Management	Produce a formally approved procedure documented which clearly defines responsibilities, roles, timelines and processes for updating records.	Due date not reached	The target date of 31/03/2022 was incorrect. Amended
Corp projects Regen- Lakes and Fullers Slade	Specific roles and responsibilities of board member members are not defined. Instead the boards roles is defined in terms of collective responsibility. it is not clear whether this meets best practice for a capital project. If PRINCE 2 is used as the benchmark it does not e.g Executive, Senior Users, Senior Suppliers which is the format used by another Council for a small construction project. In this instance a Councillor was the executive.	Important	30/04/2022		Head of Housing Delivery	Specific project board roles should be defined in the Lakes Estate Project Board Terms of Reference. These have been defined in the higher level Housing Delivery Programme Board ToR , the same approach could be used in the Lakes Estate ToR.	Implemented	These roles were defined as requested and presented back to the Lakes Board
Corp projects Regen- Lakes and Fullers Slade	Specific roles and responsibilities of board member members are not defined. Instead the boards roles is defined in terms of collective responsibility. it is not clear whether this meets best practice for a capital project. If PRINCE 2 is used as the benchmark it does not e.g Executive, Senior Users, Senior Suppliers which is the format used by another Council for a small construction project. In this instance a Councillor was the executive.	Important	30/04/2022		Head of Housing Delivery	Specific project board roles should be defined in the Lakes Estate Project Board Terms of Reference. These have been defined in the higher level Housing Delivery Programme Board ToR , the same approach could be used in the Lakes Estate ToR.	Implemented	TOR updated and agreed by Board
Corp projects Regen- Lakes and Fullers Slade	The START document has not been updated since November 2020. The Strategic Case, Management Case, Financial Case etc in the START do not reflect changes to Phase A and B and the options work for phase B. START document should then be reviewedThe reference to Lakes Estate being a discredited Radburn style development should be removed or updated to more clearly reflect that it is the Radburn syle estate layout that is discredited, not the Lakes Estate.	Important	30/04/2022		Head of Housing Delivery	The START document for the Lakes Estate should be reviewed, updated and approved. This includes the business case in the START document which has changed since the last update in November 2020, principally to the changes in scope of Phases A and B of the project	Implemented	DM has been updating the START document as recommended. To be reviewed by Head of Delivery

Disabled Facilities Grant	The preferred supplier's Post Inspection Record form does not capture sufficient information and the example provided for audit review had not been fully completed. Lack of assurance that the works have been completed satisfactorily. Risk of lack of compliance with grant conditions and legislation.	Important	04/01/2022	30/09/2022	Environment & Properties Directorate - Head of Asset Management & Investment	The Post Inspection record is currently just an internal aide memoire but given that it is a key document for works sign-off and payment, some minor amendments and consistent completion of the form would create an appropriate evidential record for minimal additional work. Advice provided by email 04/08/2021: 1. Supervisors/Inspectors should be required to ensure the forms are completed throughout, stating N/A or NIL or striking through boxes that are not relevant. 2. The form should be revised to include the following: i. Full address, or at least first line and post code, to evidence the location attended. ii. Brief information about the works inspected, to evidence that all works undertaken have been inspected, or the relevant works that are being signed off. iii. Clarity that the customer has been provided with a copy of this form that is their agreement about the current status of completion of the works.	Due date not reached	
Corp projects Regen- Lakes and Fullers Slade	When the audit commenced the Head of Housing Delivery identified that purposely information on engagement with residents had been kept separate from the project folders but that needed to change. As at January 2022 there is now a Stakeholder's folder which contains information such the Lakes Estate Residents Forum. What hasn't been seen is a completed Communications Plan. The Head of Portfolio Office identified this plan as the document that documents identification of stakeholders with communications with those stakeholders. Completion of a Communications Plan would provide assurance that Stakeholders are being managed and communicated with.	Important	30/04/2022		Head of Housing Delivery	A Lakes Estate Communications Plan should be completed. Completion of a Communications Plan would provide assurance that Stakeholders have been identified, assessed and are being effectively communicated with.	Implemented	Lakes Communications Plan has been completed following audit recommendation. Awaiting comments from Comms Team
Corp projects Regen- Lakes and Fullers Slade	MK Approach procedures on Benefits Management are not being complied with. There is no definition of target benefit, tolerance and baseline measure for the benefits documented in the July 13th 21 Lakes Estate Cabinet report and annexes. This will make it hard to track whether benefits such as reducing anti-social behaviour, employment and education have been achieved by this project. There has been financial modelling around new build and refurbishment options that may allow financial benefits to be tracked. This issue links to the	Important	30/04/2022		Head of Housing Delivery	MK Approach procedures on Benefits Management are not being complied with. There is no definition of target benefit, tolerance and baseline measure for the benefits documented in the July 13th 21 Lakes Estate Cabinet report and annexes. This will make it make it hard to track whether benefits such as reducing anti-social behaviour, employment and education have been achieved by this project.	Implemented	Draft benefits plan prepared in April.

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Day Centres, short breaks and shared lives	Sufficient checks had not been undertaken on staff driving for business purposes for both business vehicles and/or own vehicle.	Important	31/03/2022		Manager Provider Services	Services will ensure appropriate checks have been undertaken for all staff driving for business purposes (and that this is reviewed six monthly for those driving vehicles with S19 permits). Records will be maintained to evidence these checks and will preferably include a spreadsheet per centre/service to demonstrate monitoring (completed checks and date last done for each member of staff).	Being followed up	Jul-22
Day Centres, short breaks and shared lives	Due to service changes during the pandemic completion of mandatory training has not been completed as planned. Training records are being updating to include all staff and/or date last completed. Training demand exceeds current provision. Shared Lives carers training record to also be updated.	Important	30/06/2022		Head of Service	Proceed as intended with training plans to ensure all staff and shared lives carers attend the necessary training as soon as possible.	Being followed up	April 2022 Two days closure in May for Learning Disability Day Services to catch up with mandatory training. Workforce Development is ASC priority for services - action is to create sustainable training plan. Clinical training booked for May with inhouse Community Nurse. July 2022
Day Centres, short breaks and shared lives	Copies of documents had not been retained to evidence shared lives carers identities (instead a note had been made of the document number).	Important	30/04/2022	31/05/2022	Manager Provider Services (Shared Lives)	Copies of Shared Lives carer identity documents to be retained on carer files (document to be signed by person completing identity check).	Being followed up	April 2020 Protocol now in place. LAS has been sampled by Operational Manager including Social Work entries and finance details. A more robust monitoring/audit format to be introduced to be completed by Operational or Registered Manager on a regular basis. July 2022
Day Centres, short breaks and shared lives	Audit testing found inconsistencies in record keeping and checks undertaken. Also, queries that did not appear to have been addressed.	Important	30/04/2022	31/05/2022	Manager Provider Services (Shared Lives)	Introduce procedure notes to help ensure staff follow the correct processes. Review to include LAS record keeping. Ensure all queries are answered and ensure a file note is added in this respect.	Being followed up	April 2022 Protocol now in place. LAS has been sampled by Operational Manager including Social Work entries and finance details. A more robust monitoring/audit format to be introduced to be completed by Operational or Registered Manager on a regular basis. July 2022
Day Centres, short breaks and shared lives	For those service users that sign a Licence to Occupy, regulations require that necessary Health & Safety checks are undertaken (for example yearly gas safe certificates and 5 yearly electrical). These are not currently obtained.	Important	31/03/2022	31/05/2022	Manager Provider Services (Shared Lives)	Requirements for all necessary Health and Safety checks will be clarified, including Licences to Occupy. Monitoring system to be put in place to ensure these are in place and are re-checked upon expiry. Regular file spot checks to be completed by Service Manager to ensure adequate checks have been undertaken and proof has been retained.	Being followed up	April 2022 Monitoring system in place however spot checks still need to be formalised and recorded as part of the monitoring July 2022 At Wwwe still have issues as the emergency testing points are in the ceiling and we are unable to access these. This has been reported to Facilities who have been out to the Service to test and will complete outstanding points within the next month

Tenant Relationship Management	The standards of housing services MKC tenants can expect have not yet been clearly defined. Housing Service standards for responding to complaints have not been determined.	Important	31/03/2021	30/11/2022	Head of Asset Management and Investment	The Standards of Housing Services that tenants can expect should be defined, together with related performance measures as required by the HCA Tenant Involvement and Empowerment Standard 2.1.1b. Other related requirements of the HCA Tenant Involvement and Empowerment Standard should also be implemented, i.e. 1.2.1b, 2.1.1c and 2.1.2	Due date not reached	<p>April 2022</p> <p>07/05/2021 email from Stephen Young, Head of Asset Management and Investment: The AM&I team are very keen to work through a standard which encourages tenant involvement to shape the repairs & maintenance, planned and estate services. I see there is no support mentioned from the residents engagement service. Is there a reason for this? We have today advertised again for a Customer Relationship Manager who I see as instrumental in the work planned. The successful individual will be responsible for customer relations including dealing with contact such as complaints, trends, repair forums and drop in surgeries working closely with our partnering contractor as we look to engage and make our tenants centric within the repairs and maintenance service. Given that the most important area to our tenants is the repairs and maintenance service shown by the recent STAR survey, we need to have the support and resource in place to effectively deliver at a pace that suits our customers, the regulator and the Council. The revised date of the 30th November 2022 will allow us time to do this.</p> <p>June 2022</p>
Tenant Relationship Management	At present the only tenant involvement in Scrutiny is the Tenant Repairs and Maintenance group. The Tenant's Scrutiny Panel is not yet at the planning stage. The Residents Engagement team is currently researching how to set up scrutiny and complaints panels.	Important	30/09/2020	30/11/2022	Neighbourhood Services Manager	Tenants should be given opportunities to influence and be involved in the scrutiny of MKC performance and making recommendations about how performance might be improved, as required by the HCA Tenant Involvement and Empowerment Standard 1.2.1c. For example, the planned Scrutiny Panel should be set up, or tenants should be consulted on the best way for them to be involved in governance and scrutiny of MKC Housing Services. Other related requirements of the HCA Tenant Involvement and Empowerment Standard should also be implemented, i.e. 2.1.1h and 2.2.1c. Tenants' involvement in Scrutiny should be included in the Service Plan.		<p>April 2022</p> <p>The Resident Engagement team are re-building the team and our engagement offering from scratch. We have just finished recruiting x2 new engagement officers and has been working with TPAS on a new framework for residents to be involved with, along with a calendar of engagement events to commence in Summer 22'. By November we aim to have the basic outline of our new engagement structure and start to recruit tenants into the various engagement opportunities.</p> <p>June 2022</p> <p>The team have scheduled a set of 'Back to basics' pop-up summer roadshow events across our most populous housing areas over the Summer, these will be taking place all around HRA areas and will include things to make tenants want to come and see us, such as competitions, games, food etc; to get a bit of traction with our tenants. By December 22' we aim to have the basic outline of our new engagement structure and start to recruit tenants into the various engagement opportunities.</p>

Tenant Relationship Management	The MKC Resident Engagement Framework is at draft stage. At the time of audit testing it did not yet include information about Housing Services' Standards, tenant scrutiny and engagement with harder to reach and vulnerable tenants.	Important	29/05/2020	30/11/2022	Neighbourhood Services Manager	<p>The Resident Engagement Framework should be finalised and published. The MKC Resident Engagement Framework should be reviewed annually and it should include the following items, when they are in place:</p> <ol style="list-style-type: none"> 1. References to the Standards of Housing Services, including standards for responding to complaints, and related performance measures. 2. Details about arrangements and opportunities for tenant involvement in governance and scrutiny. 3. Information about how Housing services will engage and consult with harder to reach and vulnerable tenants in ways that are appropriate to the diverse needs of tenants. 	Due date not reached	<p>April 2022</p> <p>We are working with TPAS on a new framework of engagement to be put in place, and then the process of recruiting tenants to ensure resident engagement is starting to be embedded into Housing Services. It will address the three points outlined and be in line with the new standards being set in the White Paper, which is expected to be legislated on in the Summer of this year. The team have a long way to go and we are on a journey to ensure we provide truly insightful and meaningful resident engagement across our housing stock and services.</p> <p>June 2022</p> <p>TPAS have presented their thoughts on engagement within MKC on the 4th July. Julia bandy (Team Leader) will be working with her new team to understand the requirements that have been identified by TPAS and how we can practically apply them, with a view to setting up a new engagement framework by December 2022.</p>
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Covid Bus Grants - Home to School Transport T6 & T7	<p>The report to DfT included 14 Service Agreements. Payments for the Autumn Term 2020 were checked and anomalies were investigated. The following incorrect payments were identified:</p> <p>614854 £2,700 overpaid. This relates to the 4 weeks from 21/09/2020 to 18/10/2020 when a price adjustment had not been made to the payment.</p> <p>323478 £645 overpaid. This relates to a change to the contract that was underpaid on the weeks ending 27/09/2020 and 04/10/2020, an adjustment was made to the payment for week ending 24/10/2020, but it was incorrectly calculated resulting in an overpayment.</p> <p>613147 £680 overpaid. Claim submitted was for 36 days during the first half term, but this was later verified as only 34 days of service delivery.</p> <p>Risk of financial losses. Services may not be delivered as expected. Reputational damage if service providers are underpaid.</p>	Essential	30/04/2022		Children & Families Directorate - Strategic Lead Children's Transport	<p>. The HTST Internal Audit report included an action "Supporting documentation attached to each supplier invoice should be agreed to SProc."</p> <p>2. Reimbursement should be sought for the identified overpayments.</p> <p>Strategic Lead Children's Transport:</p> <p>3. Annual check of all contracts is due in September. An additional check of all contracts is underway now as there have been so many changes this year.</p> <p>4. The HTST team are considering closing Service Agreements and generating new on the system when there are changes.</p>	Implemented	Reimbursements were completed with each provider. Service Agreements were and have been checked frequently to ensure payment amounts, intermissions and end dates are correct. The new DPS was implemented in June 2021 and active Service Agreements were integrated into this system.
Covid Bus Grants - Home to School Transport T6 & T7	<p>MKC does not have information about the vehicles, drivers and passenger assistants the providers use for each service agreement..</p>	Important	31/05/2021		Children & Families Directorate - Strategic Lead Children's Transport	<p>1.Ensure HTST records of applications and provision of HTST badges are accurate and complete; ensure regular checks/reviews are carried out and action taken to complete or amend where necessary.</p> <p>2. Consideration should be given to recording the following items when administering applications for HTST Badges: a) Confirmation that the photo provided for the badge is a true likeness of the applicant and evidence provided.</p> <p>b) Right to Work in the UK checks.</p> <p>c) Taxi driver licences: authority, number and expiry date.</p> <p>d) Taxi vehicle licences: authority, number and expiry date.</p> <p>e) Whether the badge is for a driver or a passenger assistant.</p> <p>f) Address.</p> <p>g) Rejected applications.</p> <p>3. Consideration should be given to including the following details on the HTST badge:</p> <p>a) Driver or PA,</p> <p>b) taxi driver details,</p> <p>c) vehicle licence details,</p> <p>d) service operator(s).</p>	Implemented	Additional information columns have been added to the Driver/PA control document to record information such as Taxi licence number, licencing authority, plate number, vehicle reg, taxi licence expiry date, role (Driver/PA), Right to Work. The HTST badge includes - Driver\PA Name, Taxi Badge No., DBS Expiry date, PAT's Expiry date, Vehicle Plate No, Vehicle Reg and Badge Number.

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Planning Improvement Board	Weakness: The Planning Charter was last approved in July 2019 and would benefit from being refreshed. Risk: Planning Charter could be out of date.	Important	30/06/2022	31/08/2022	Planning Projects and Services (Customer Relationship Manager)	The Planning Charter should be reviewed and refreshed to reflect the latest processes. The charter should be reviewed annually, should be formally approved, define roles and responsibilities and should be signed off to act as an "agreement" with the Service.	Being Followed up	CRM has engaged with stakeholders and drafted the new Charter for review. This is scheduled to be considered at the August meeting of Planning Improvement Board.
Planning Improvement Board	Weakness: The Handbook and Charter do not make reference to Planning Governance or the reporting requirements to CLT. Risk: Governance scrutiny is not applied to decisions/actions.	Important	30/06/2022	31/12/2022	Head of Planning/Head of Placemaking	The Planning Handbook and the Planning Charter should be updated to refer to Planning Governance arrangements and the reporting requirements	revised due date not reached	This would need to feed into the new Customer Charter, so can be delivered via that route by end of August 2022. Updating the Planning Handbook will be considered as part of the new Service Delivery Plan which was outlined within the LGA Peer Challenge recommendations and will be completed by the end of the year.
Planning Improvement Board	Weakness: The project to replace Uniform has not been sufficiently progressed due to difficulty in recruiting experienced qualified staff to key positions. Risk: Inability to deliver the service as per the charter, delays in processing applications/enforcements	Important	30/06/2022	18/05/2022	Head of Planning/Head of Placemaking	Management should expedite identification of resource to implement the urgent project to replace the Uniform system, to minimise the risk of errors on notices and minimise the risk of conditions being missed. New procedures should include other non-technical elements of the sign off procedures which should require a conscious check by the sign off officer e.g delegation and publicity arrangements and will need to address knowledge gaps and facilitate training and induction.	Implemented	The Outline Business Case has been developed 'in-house' and approval for £1m has been secured from the Corporate Portfolio Board (18 May 2022) to procure a new system. Soft market testing is underway ahead of a procurement exercise. The Business Case includes circa £700k capital to cover staff resource to implement. Revisions to the sign off procedure note was completed and agreed by PIB in October 2021 (and DCC in December 2021) and have been implemented in full.
Planning Improvement Board	Weakness: There was no audit trail to back up/support the data used to measure performance reported to PIB. Risk: Unable to evidence data saved at a point in time, inaccuracies or data omission.	Important	30/06/2022	31/07/2022	Head of Placemaking	An audit trail of evidence to support the figures being put to the Board for performance review should be maintained and a formal sign off procedure put in place for the performance reports, before they are submitted to the Board, to reduce the risk of errors and omissions	Being followed up	PIB considered a revised set of KPIs on 28/06/2022, mapped to illustrate who receives the reporting and what period these KPIs cover. Reporting deadlines. Lead in times for PIB have also been mapped to build in time for review by the DM Manager and Systems Manager. Data sources and templates (to show how and where data is pulled from) has similarly started to be mapped. Now PIB have agreed the KPIs this mapping should be completed ahead of the next reporting quarter (August 2022).
Planning Improvement Board	Weakness: PIB were not fully aware of the extent of complaints being received by the department as only upheld complaints were being reported. Risk: Reputational and financial risk	Important	30/06/2022	28/06/2022	Head of Placemaking	Key performance indicators reported to the board on a monthly basis should include a breakdown of all complaints, not just those upheld, and include KPI's around time taken to respond. The Board should be provided with more detail about the complaints received each month and report back on the outcomes.	Implemented	PIB considered a revised set of KPIs on 28/06/2022. This includes customer complaint data.

Planning Improvement Board	Weakness: No training delivery targets had been set by the PIB Risk: Lack of staff awareness of system or procedural changes leading to errors/ inconsistencies in processing	Important	30/06/2022	31/12/2022	Head of Placemaking	The training spreadsheets should be kept up to date to enable accurate reporting of the hours of training that have been provided in the year and the average percentage of DCC members and Planning Officers that attend a training session each month. A target should be set for training delivery for planning officers in any given year	Revised due date not reached	The current draft training plan is being updated following a Training Needs Assessment and a refresh of the Workforce Strategy. Whole-Service training will be specified in the Plan (with the support of L&D colleagues) and individual targets will be set and monitored through 1 to 1s. Workforce Strategy and Training Plan to be completed by the end of the year alongside the new Service Delivery Plan which was outlined within the LGA Peer Challenge recommendations. Planning Committee and member training was completed with sessions held on 23/24/25 May. Reporting training hours is no longer a KPI considered strategic enough to be reported to PIB but will be reviewed by the management team.
Planning Improvement Board	Weakness: No target timeline set for the upgrade/system change to Uniform. Risk: Slippage in its implementation	Important	30/06/2022	28/06/2022	Head of Placemaking	Progress on the IDOX project for upgrading Uniform to develop reports that will provide the missing KPI's below should be monitored frequently, with a target date agreed for those performance indicators to be reported to the PIB	Implemented	As noted above the Uniform replacement project (BESS) is progressing having secured CPB budget approval on 18 May 2022. PIB considered and agreed a revised set of KPIs at it's meeting on 28/06/2022.
Planning Improvement Board	Weakness: Lack of target review by the Board. Risk: Slippage in improvement delivery	Important	30/06/2022	31/12/2022	Head of Planning/ PIB	The PIB should set more challenging targets and seek more assurance and evidence of progress against the improvement plan and that information provided is robust and complete.	revised due date not reached	Following the recommendations of the LGA Peer Challenge, a new Service Delivery Plan will be drafted to replace the Interim Improvement Plan. This is scheduled to be agreed by PIB in November, and Planning Committee in December 2022.
Planning Improvement Board	Weakness: Lack of key resources due to inability to recruit suitably qualified or experienced staff. Risk: Slippage in Improvement Plan delivery, reputational and financial risks.	Important	30/06/2022	Ongoing	Head of Planning/ PIB	The PIB should set a timeframe to engage with recruitment consultants to recruit suitably experienced and qualified staff to 5 key positions and continue to monitor progress on a monthly basis.	Implemented	The Planning Service is in regular contact with recruitment agencies to fill vacancies. A recruitment campaign was completed in September 2021 but did not fill all 5 of the positions identified. Further recruitment has been undertaken with limited success. Market Supplements have been agreed for certain key posts. In addition, a Planning Academy has been launched with three graduates being recruited for Level 7 apprenticeships. Procurement to secure a Framework of consultant staff to deal with Planning Performance Agreement caseload is due to go out to market in September 2022. The current resourcing position is reported to PIB at every meeting.
Planning Improvement Board	Weakness: Inconsistencies in data collation/reports could lead to inaccurate or inconsistent data reporting. Risk: Errors, omissions and inconsistent data being used by the Board.	Important	30/06/2022	31/07/2022	Head of Planning/ PIB	PIB should set reporting parameters for producing performance reports in order to avoid inconsistencies in data provided to the board.	Being Followed up	PIB considered a revised set of KPIs on 28/06/2022, mapped to illustrate who receives the reporting and what period these KPIs cover. Reporting deadlines, and lead in times for PIB have also been mapped to build in time for review by the DM Manager and Systems Manager. Data sources and templates (to show how and where data is pulled from) has similarly started to be mapped. Now PIB have agreed the KPIs this mapping should be completed ahead of the next reporting quarter (August 2022).
Planning Improvement Board	Weakness: Lack of update to CLT on improvement plan progress. Risk: Lack of CLT guidance	Important	30/06/2022	31/03/2023	Head of Planning/ PIB	PIB should provide a quarterly feedback on the improvement delivery plan and should report key (Red) risks to CLT to keep CLT updated on the progression of the Planning Improvement Plan	Revised due date not reached	Following the LGA Peer Challenge, a new Service Delivery Plan will be drafted to replace the Interim Improvement Plan. Progress will be reported to PIB as a standing item at every meeting (as was the Interim Improvement Plan). Any issues that require escalation will be identified by PIB.

Audit	Finding	Priority	Target Date	Revised Target Date	Officer Responsible	Recommendation	Status	Progress Update Comment
Housing Pipeline	There was no clarity on whether projects across the Council adhered with the corporate project management processes.	Important	31/03/2022	30/07/2022	Head of Portfolio Office	3.2The Portfolio Office, Internal Audit and the Finance Service should undertake a joint review of all projects using the Portfolio, Programme, and Project Management Maturity Model (P3M3) self-assessment to establish both: 3.2.1Whether the findings from these Housing projects are unique within those service areas and 3.2.2What, if any, improvements to the Council's corporate project management processes need to be considered, including specifically the role and resourcing of the Portfolio Office.	Being followed up	Currently under discussion with Internal Audit (Audit and Risk Manager) on the best approach and who should carry out the self assessment.
Housing Pipeline	There was no process for ensuring MK Approach to project management was being adhered with	Important	31/03/2022	30/07/2022	Head of Portfolio Office	The Portfolio Office should select a sample of projects every month and verify MK Approach (inc accurate budget forecasting) is evident.	Being followed up	Portfolio Office: Project Management Lead vacancy was filled on 20 June 2022 and the post will focus on the project health check/lessons learned programme to provide project assurance on the use of the MKApproach. It is hoped to start this activity in Q2/Q3
Housing Pipeline	Project risk Registers to be aligned to MK Approach guidance.	Important	31/03/2022	30/07/2022	Head of Portfilio Office	Risk Registers for Projects should apply the MK Approach. The 'Controls' information should be used by senior management to confirm effective and real management of those risks.	Being followed up	See above – risk registers will be reviewed as part of the project health check/lessons learned programme.
Bereavement Services (Income)	There was not a formal contract with ICCM to recycle metals and no process to check to verify the value of the metals recycled	Important	31/10/2022		Head of Bereavement Service.	management to seek to enter into a formal contract with ICCM to recycle the metals.	due date not reached	
Bereavement Services (Income)	There were no records of reconciliation of income due to that posted in ERP and no independent checks applied	Important	31/10/2022		Head of Bereavement Service.	Incoe due should be reconciled to the income posted on ERP and the reconciliation checked by an independent officer	due date not reached	

Audit	Finding	Priority	Target Date	Revised Target Date	Officer Responsible	Recommendation	Status	Progress Update Comment
Members Expenses and Allowances	The amounts calculated for SRA for some of the Councillors did not reconcile with the amounts in the ERP report.	Important	01/05/2022	n/a	Head of Democratic Services & Business Support and Civic Events Manager	<p>All information regarding SRA payments (the date the Councillor stopped serving in that role, the date the number of committee members changed etc.) should be recorded in one spreadsheet to avoid any ambiguities.</p> <p>A process should be in place to carry out periodic reviews of the ERP reports to check for any inconsistencies. This will ensure that any errors are highlighted and corrected as soon as possible.</p>	Implemented	A single spreadsheet record is now utilised for changes to allowances for each Council year. We are still working through arrangements with payroll for periodic checks for any inconsistencies to allowances in payment.
Members Expenses and Allowances	The standard process (control) to keep the evidence of authorised expense claim forms with the proof of receipts was not always being followed.	Important	01/05/2022	n/a	Business Support and Civic Events Manager	The process of keeping records of claim forms and receipts needs to be organised. Only those claim forms that have been approved by the authoriser should be processed.	Implemented	A revised process has now been established and all receipts are retained.