

North Somerset Council

Report to the Audit Committee

Date of Meeting: 22nd September 2022

Subject of Report: Internal Audit Update September 2022

Town or Parish: None

Officer/ Member Presenting: Peter Cann - Audit West

Key Decision: No

Recommendations

The Audit Committee is asked to:

- Note progress in delivery of the 2022/23 Annual Audit Assurance Plan.

1. Summary of Report

This report provides an update on progress in delivering the 2022/23 Internal Audit Annual Assurance Plan.

2. Policy

The work of the Internal Audit Service is to provide independent assurance to the council's senior officers and members that governance, risk management and controls are sufficient in ensuring delivery of the council's objectives.

3. Details

The summary position as at September 2022 is as follows:

- There have been no audit reports issued where it was considered that the overall systems of internal control provided 'No Assurance' or 'Limited Assurance'.
- Work on the plan is well underway and as at the 1st September, approximately 53% of audit activity was in progress or complete.
- All recommendations that were due to be implemented have been followed up.
- One new investigation has been started and completed. Separate to this, a detailed fact-finding piece of work is also nearing completion.
- A range of fraud prevention and detection measures are in place and work is ongoing to continue to support the Council's fight against fraud.

1) SIGNIFICANT ISSUES

Assurance Levels and Significant Risks

- 1.1 Of the audits completed where an assurance rating has been given, there have been no internal audit reports issued so far this year where it was considered that the systems of internal control were poor (Level 1) or weak (Level 2).
- 1.2 There have also not been any significant control issues identified so far during our consultancy, advice and guidance work.

Investigations and Unplanned Work

- 1.3 Internal Audit were asked to investigate two allegations within the Place Directorate which related to reported non-compliance with procurement processes.

In addition, a related matter was also requested to be included within the investigation, which concerned the escalation process for complaints and the reporting of unresolved customer issues.

- 1.4 The investigation has been completed and the overall conclusion is that neither of the two allegations were substantiated. The review of the customer service processes found that procedure was correctly followed in this specific instance and that the wider processes in general are operating reasonably effectively.
- 1.5 The full findings from the review have been reported to the Director of Corporate Services and the Assistant Director (Placemaking & Growth).
- 1.6 In addition to the investigation described above, Internal Audit were also asked to undertake a detailed review of the project management and decision-making process around the council's Garden Waste subscription service. Whilst audit work in this service area was already planned for 2022/23, the scope of the planned review has changed and the depth of the work increased at the request of Senior Management. Work is nearing completion and initial findings verbally reported to the Assistant Director (Neighbourhoods & Transport).

Counter Fraud

- 1.7 The prevention of fraud will become increasingly important as we enter the winter months and the cost-of-living crisis deepens.
- 1.8 In preparation for this, we have already revised the Counter Fraud Strategy and updated all associated policies, and these were approved by the Audit Committee in April. We have since uploaded these to the staff intranet pages, so that they are available to employees.
- 1.9 In order to further support the Council in this area, over the coming months we will be using resources to further develop staff awareness and promote a positive anti-fraud culture. Members will be updated on this activity as work progresses and the Committee may also wish to consider any new fraud risks that they have identified since the audit plan was developed.

- 1.10 Data analytics work is in progress in order to prevent and detect internal fraud and error. Internal data matching takes place throughout the year and this is partly completed via IDEA – an internal audit data analytics software tool.
- 1.11 In respect of external matching, Members are advised that work on the National Fraud Initiative (NFI) 2022/23 has begun. The work to participate in this process is involved and takes place over several months, with matches timetabled to be ready by January/ February 2023.
- 1.12 Finally, we also expect to see an increase in Fraud referrals from external sources and the recently refreshed fraud/ whistleblowing reporting tool on the Council's website will help enable the public to make these referrals:
<https://www.n-somerset.gov.uk/form/fraud-referral-report>

2) COMPLETION OF AUDIT PLAN

2.1 There are currently 47 pieces of audit work within the plan and there have been no major changes to it since it was agreed in April 2022. Of the total number of audits:

- 4 Audits had been completed and 1 was at reporting stage
- 11 Audits were in progress, 4 were ongoing pieces of work and 5 were in planning
- 22 Audits were yet to commence

A breakdown of detailed activity is shown below.

Audit Area	Status	Opinion	No of Rec's	High	Medium	Low
Fraud - Data Analytics	In Progress					
Fraud - National Fraud Initiative (NFI)	In Progress					
Fraud - Training, Advice and Guidance	In Progress					
Governance - Annual Governance Statement	Ongoing					
Governance - Audit Committee, Boards, Advice and Guidance	Ongoing					
Follow-up of Previous Year Recommendations	Ongoing					
Weston Town Centre Transport Enhancement Scheme	Complete	N/A	N/A	-	-	-
Travel Demand Management Grant	Complete	N/A	N/A	-	-	-
High Impact Families / Supporting Families	In Progress					
Metro West LGF	Complete	N/A	N/A	-	-	-
Weston General Stores	Complete	N/A	N/A	-	-	-
Transitions Fund	In Progress					
CBSSG	Reporting					
Test and Trace Payments	Not Started					
Grant Thornton Value for Money Review	Not Started					
Budget Setting Process	Planning					
Contracts/ Procurement	Not Started					
Agilisys/ Liberata KPI's	Planning					
ICT - Network Access Configuration	In Progress					
ICT - 3rd Party Web Based Systems	Not Started					
ICT - Mobile Devices	In Progress					
Information Governance	Not Started					
Capital Governance	Not Started					
Register of Interests & Declaration of Gifts and Hospitality	Not Started					
Mandatory Training - Implementation of Revised Procedures	Planning					
Lone Working	Not Started					
North Somerset Environment Company	Not Started					
Updates to Payroll System - Series of Audit/ Assurance Work	In Progress					
Garden Waste	Reporting	N/A	N/A	-	-	-
Sea Front Concessions	Not Started					
Placemaking/ SEE MONSTER event - Advice and Guidance	Ongoing					
Home to School Transport Service	Not Started					
Fleet Management	Not Started					
Car Parking Income	Not Started					
Planning Service	Not Started					
Direct Payments	Not Started					
Emergency Payments/ Welfare Provision	Planning					
Housing - Homelessness Prevention Service	Not Started					
Payments to Foster Carers	Not Started					
Children's Services Placements - Governance & Procurement Arrangements	Not Started					
School Assurance Visit - Baytree School	Planning					
School Assurance Visit - St Joseph's School	Not Started					
School Assurance Visit - Golden Valley School	Not Started					
School - Follow-up work	In Progress					
School Financial Value Standard	Not Started					
School Fund Certificates	In Progress					
Capita System	Not Started					

3) IMPLEMENTATION OF RECOMMENDATIONS

- 3.1 A total of 37 recommendations have been made this financial year. This includes recommendations made from 2021/22 audits where the reports were issued in 2022/23. Specifically, there were 6 High, 26 Medium and 4 Low rated recommendations. One specific opportunity was also highlighted.
- 3.2 Whilst all of the recommendations that are due to be implemented have been followed up with the officer(s) responsible, we are still awaiting responses on nine recommendations across two audits to confirm the recommendations have actually been implemented. These are shown below in Table 1.

TABLE 1: Recommendations due - awaiting evidence to confirm implementation

Audit Name	Recommendations Raised				Recommendation Status	Planned Implementation Date
	High	Medium	Low	Total		
ICT - Software Asset Management	1	7	0	8	Followed-up – Awaiting evidence	01/09/2022
MetroWest & HIF	0	0	1	1	Followed-up – Awaiting evidence	01/09/2022
	1	7	1	9		

- 3.3 A full breakdown of recommendations raised this financial year is shown in Appendix B. This information will be updated throughout the year and reported regularly to the committee so that Members can understand any common areas of weakness across various service areas. For transparency, any recommendations made which were not agreed by the auditee will also be recorded in this summary.

4. Consultation

In developing and delivering the Annual Audit Assurance Plan the Internal Audit Service has consulted widely with officers and members.

5. Financial Implications

There are no direct financial implications from this report which is focussed on updates.

6. Legal Powers and Implications

There are no direct legal implications from this report which is focussed on updates.

7. Climate Change and Environmental Implications

The council faces a wide variety of climate change and environmental impacts whilst delivering its many services to residents, some of which have a direct or indirect

financial impact or consequence. There are referenced or noted, where appropriate, throughout the report.

8. Risk Management

Significant risks to the council arising from an ineffective Internal Audit Service include lack of internal control, failures of governance and weak risk management. Specific risks include supplementary External Audit Fees and undetected fraud. The Internal Audit Service assists the council in addressing its risk profile. Internal Audit helps by identifying risks, improvement areas and by institutionalising good practice.

9. Equality Implications

Embedded within the audit process is consideration of compliance with statutory guidance and regulations which includes those relating to equality and diversity.

10. Corporate Implications

Failure to deliver the agreed Annual Assurance Plan may result in an inability to provide assurance to officers, members and the public of the soundness of the council's corporate governance.

11. Options Considered

None

AUTHORS

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BACKGROUND PAPERS

Annual Audit Assurance Plan 2022/23
Internal Audit Annual Report 2021/22

Audit Committee April 2022
Audit Committee April 2022

Appendix A – Internal Audit Opinions

Assurance Rating	Opinion
Comprehensive Assurance - Level 5	The systems of internal control are excellent with a number of strengths and comprehensive assurance can be provided over all the areas detailed in the Assurance Summary
Substantial Assurance – Level 4	The systems of internal control are good and substantial assurance can be provided. Only minor weaknesses have been identified over the areas detailed in the Assurance Summary
Reasonable Assurance – Level 3	The systems of internal control are satisfactory and reasonable assurance can be provided. However there is one area detailed in the Assurance Summary which requires improvement and specific recommendations are detailed in the Action Plan
Limited Assurance – Level 2	The systems of internal controls are weak and only limited assurance could be provided over a number of areas detailed in the Assurance Summary. Prompt action is necessary to improve the current situation and reduce the risk exposure
No Assurance – Level 1	The systems of internal controls are poor , no assurance can be given and there are fundamental weaknesses in the areas detailed in the Assurance Summary. Urgent action is necessary to reduce the high levels of risk exposure and the issues will be escalated to your Director and the Audit Committee

Appendix B – Recommendation Tracker

Status	Audit Name	Description	Priority	Agreed with Auditee	Final Report Date	Planned Implementation Date	Date Implemented
Implemented	Payments to Child Care Providers	<p>It is recommended that the reconciliations are independently checked and signed by the Funding Manager each month and a record is held of completed account reconciliations.</p> <p>The record should include the date the reconciliation was approved, the reviewers name, and details of the independent check. This information could be recorded within an existing monthly checklist or signed and dated on a paper copy and retained as proof that the check has been undertaken.</p>	Medium	Yes	05/04/2022		05/04/2022
Not Yet Due	Payments to Child Care Providers	<p>The Funding Manager should ensure that periodic audit visits are carried out to check childcare providers are providing accurate funding claim information. It is recommended the level of provider visits should be appropriate to the number of providers and / or problems identified during the claim process.</p> <p>It is recommended that attendance records are reviewed in detail to check they match the Parent Declaration Form and funding claims to confirm the funded hours being paid are accurate. Any queries raised should be recorded and retained to support all anomalies and where issues have been identified these should be reported to the childcare provider. Any inaccuracies should be followed up with an amended payment/ reclaim of funds and the outcome of the visits should be reported to the EY Service Manager to ensure appropriate management action can be carried out.</p>	Medium	Yes	05/04/2022	31/03/2023	
Not Yet Due	Payments to Child Care Providers	<p>It is recommended that the Funding Officer should develop version controlled operational procedural guidance for the funding team to ensure that the early years funding claims are processed in a consistent manner.</p>	High	Yes	05/04/2022	31/03/2023	

Implemented	Payments to Child Care Providers	It is recommended that the Funding Team obtain a signed agreement from childcare providers to confirm they have read and understood the terms and conditions of the North Somerset Agreement. A record should be held of the signed agreements and if changes are made to the agreement a new signed copy should be held.	High	Yes	05/04/2022	05/04/2022
Not Yet Due	Payments to Child Care Providers	It is recommended that additional staff within the funding team are trained to cover the role currently undertaken by the individual undertaking payments to childcare providers to ensure continuity in the service.	High	Yes	05/04/2022	31/03/2023
Implemented	Financial Assessments (Non-Residential)	Quality checks should be conducted to ensure that the assessments are fully completed and that all appropriate documents are obtained. Customer records sheet not fully completed in all cases. Copies of bank details should be obtained where possible to ensure the service users do not have sufficient funds to pay for services themselves.	Medium	Yes	19/04/2022	30/06/2022
Not Yet Due	Financial Assessments (Non-Residential)	A record log of appeals should be maintained which evidences the details of the appeal, the dates of all actions taken and the outcome or findings of the appeal. Details of the number and types of appeals should be reviewed so that they can be used to identify any issues or training requirement for staff. The ability to appeal the financial assessment and details of the process should be made available to the service user.	Medium	Yes	19/04/2022	12/09/2022

Not Yet Due	Financial Assessments (Non-Residential)	<p>Procedure notes should be produced outlining all the steps required for the annual update of the system, to ensure that staff are aware of the process. Regular reviews of this procedural guidance should be undertaken on at least an annual basis or when important changes are made to the process. The procedure notes should be document controlled with the date of the review and any amendments included in a version control sheet within the document. Once updated the revised procedures should be disseminated to all appropriate staff in a timely manner and made easily accessible. A sign off sheet or other evidence should be retained to evidence that the annual update has been fully completed in line with the procedures.</p>	Medium	Yes	19/04/2022	31/03/2023
Not Yet Due	Financial Assessments (Non-Residential)	<p>It is recommended that the review currently being undertaken out on the Financial Assessments toolkit is completed to ensure that it is up to date. Regular reviews of this document should be undertaken on at least an annual basis or when important changes are made to the process. The toolkit should be document controlled with the date of the review and any amendments included in a version control sheet within the document. Once updated the revised procedures should be disseminated to all appropriate staff in a timely manner and made easily accessible.</p>	Medium	Yes	19/04/2022	31/03/2023
Not Agreed	Financial Assessments (Non-Residential)	<p>When the system was set up it was required to obtain a signature either a physical paper based or electronic on an Ipad. The legal advice, whilst acknowledging presumed consent, also advises that it would be better to also obtain digital confirmation. It would be relatively simply to send out the physical letter to service users asking them to sign and return the letter to confirm acceptance. As a result, letters should be sent to service users requiring them to sign and accept the terms and conditions. Once face to face financial assessments resume after the conclusion of the pandemic, the system of obtaining digital signatures should be resumed.</p>	Medium	No	19/04/2022	<p><i>I do not envisage a time when face to face visits will recommence. Printing, sending and then monitoring return signatures will be onerous. I offer an alternative whereby we implement an on-line self-service financial assessment process. Investigations are underway. If we do not implement an on-line solution I will consider sending paperwork in the post for service users to sign and return.</i></p>

Not Yet Due	Housing Jigsaw System	<p>The Housing Assessment Team Manager should develop a formal Quality Assurance process which should be referred to in the current policy (see M1 and M2 above). This would include (but not limited to)</p> <ul style="list-style-type: none"> • maintaining a central record of all completed sample checks. • developing a methodology for picking work types included for sample checking • a risk-based approach should be considered. 	Low	Yes	09/05/2022	03/10/2022
Not Yet Due	Housing Jigsaw System	<p>The Housing Solutions team should ensure that procedure guidance is in place for this scheme and made available to the relevant parties including Housing Associations.</p> <p>Regular reviews of these procedures should be undertaken on at least an annual basis or when important changes are made to the process. The procedural manuals should be document controlled with the date of the review and any amendments included in a version control sheet within each procedural manual. Revised procedures should be disseminated to all appropriate staff in a timely manner and made easily accessible.</p>	Medium	Yes	09/05/2022	03/10/2022
Not Yet Due	Housing Jigsaw System	<p>The Housing Solutions team undertake a periodic review of users and user access levels. This would include regular review of third parties with access to the system.</p>	Medium	Yes	09/05/2022	03/10/2022
Not Yet Due	Housing Jigsaw System	<p>The Housing Service should undertake a review of the Home Choice Letting and Assessment Policy and where necessary ensure this is subject to formal consultation.</p> <p>The review of the policy should include:</p> <ul style="list-style-type: none"> • Review of debt/arrears levels. • Adding a section on changes in circumstance. • Development of policy for when automatic bidding is applied. • Data protection /GDPR requirements including DPIA. 	Medium	Yes	09/05/2022	01/10/2022

Not Yet Due	Housing Jigsaw System	The Housing Solutions team should work with the systems provider to resolve this issue. Where practicable, evidence should be maintained on one central record to enable the Housing teams to access to supporting records/evidence provided by customers.	Medium	Yes	09/05/2022	03/10/2022
Not Yet Due	Housing Jigsaw System	The Housing Solutions team should make use of the online forum to discuss usage/future development of the current system with other Local Authorities.	Opportunities	Yes	09/05/2022	03/10/2022
Not Yet Due	Housing Jigsaw System	The Housing Solutions team should develop the existing dashboard to enable them to monitor annual review process. We consider this would be useful for monitoring purpose and would provide assurance that the system/process are correctly identifying and processing annual reviews.	Low	Yes	09/05/2022	03/10/2022
Not Yet Due	Housing Jigsaw System	The Housing Solutions team should consider paper notification for vulnerable housing applicants. This would include annual review notifications.	Low	Yes	09/05/2022	03/10/2022
Not Yet Due	Housing Jigsaw System	The Housing Solutions team should develop standard user profiles linked to job roles. These profiles should be subject to regular review in line with recommendation M3 above.	Medium	Yes	09/05/2022	03/10/2022
Not Yet Due	Housing Jigsaw System	The Housing Solutions team should review the usage of checklists in future. This should include consultation within the team, and also with other Local Authorities who use this system.	Medium	Yes	09/05/2022	03/10/2022
Not Yet Due	Housing Jigsaw System	The Housing Solutions team should provide formal notification of any changes to banding (following their original application).	Medium	Yes	09/05/2022	03/10/2022
Due – Awaiting Evidence	MetroWest & HIF	It is recommended that the Project Management Plans/ Delivery Manual are reviewed by management at pre-defined intervals. These intervals should be set In-line with the project, taking place at the end of each stage of the project's lifetime. These reviews should then be recorded on a version control sheet within the document.	Low	Yes	27/05/2022	01/09/2022

<p>Due – Awaiting Evidence</p>	<p>ICT - Software Asset Management</p>	<p>The Information & ICT Security Manager should:</p> <ul style="list-style-type: none"> - Implement periodic spot-checks of internet logs to detect shadow IT /unauthorised web-based software use. Spot checks could target different service areas each time they are performed. - Shadow IT should be embedded into a self-assessment policy that invites service areas to identify and analyse their use of shadow IT, and feed results back to IT services for record keeping and resolution. - Instances of shadow IT detected should be reviewed and evaluated, highlighting any reasons why IT were not directly involved in sourcing the service. 	<p>Medium</p>	<p>Yes</p>	<p>09/08/2022</p>	<p>01/09/2022</p>
<p>Due – Awaiting Evidence</p>	<p>ICT - Software Asset Management</p>	<p>The Information & ICT Security Manager, in liaison with the IT Service Provider, Agilisys, should request and review periodic reports on software purchased, deployed and available within the Council.</p> <p>The Information & ICT Security Manager should use custom reports to perform more detailed analysis, which may in turn help to inform decision making and produce cost saving benefits.</p> <p>Examples of periodic reports are:</p> <ul style="list-style-type: none"> - Software installed reconciled against records of software purchased - New types of software procured - Software licenses expired - Maintenance and support agreements that have lapsed - Total software purchases (including licence and maintenance agreements) vs Savings made. 	<p>Medium</p>	<p>Yes</p>	<p>09/08/2022</p>	<p>01/09/2022</p>

Due – Awaiting Evidence	ICT - Software Asset Management	<p>The Information & ICT Security Manager, in liaison with the IT Service Provider, Agilisys, should review the user access listing, once received, for appropriateness.</p> <p>Agilisys should request an access list from Snow on at least an annual basis, or when a member of Agilisys staff leaves/changes role. This list should be reconciled to the existing access list to confirm accuracy.</p>	Medium	Yes	09/08/2022	01/09/2022
Due – Awaiting Evidence	ICT - Software Asset Management	<p>The Information & ICT Security Manager, in liaison with the IT Service Provider, Agilisys, should set agreed project milestones and a realistic completion date for the implementation and optimisation of Snow as the single inventory method for licensed software assets.</p> <p>Additionally, the Council should seek assurance regarding the adequacy of the backup arrangements of the Snow system.</p>	Medium	Yes	09/08/2022	01/09/2022
Due – Awaiting Evidence	ICT - Software Asset Management	<p>The Information & ICT Security Manager, in liaison with the IT Service Provider, Agilisys, should create and implement a software asset disposal process. This process could be embedded within existing policy and procedure.</p> <p>Within the software asset disposal process, establish how sensitive data contained within licensed software is removed as part of the decommissioning process and the point at which the Software Inventory is updated.</p>	High	Yes	09/08/2022	01/09/2022
Due – Awaiting Evidence	ICT - Software Asset Management	<p>The Information & ICT Security Manager should update the IT Risk Register to include risks and mitigating actions related to Software Asset Management.</p> <p>Examples of software asset risks are:</p> <ul style="list-style-type: none"> - Risk of malicious, faulty, outdated, or unsupported software in use. - Risk of unregulated shadow IT. 	Medium	Yes	09/08/2022	01/09/2022

Due – Awaiting Evidence	ICT - Software Asset Management	The Information & ICT Security Manager should update the Council's Acceptable Use Policy to include guidance and direction aimed at regulating shadow IT (services that have not been approved by IT).	Medium	Yes	09/08/2022	01/09/2022
Due – Awaiting Evidence	ICT - Software Asset Management	The Information & ICT Security Manager should include periodic awareness updates within the circular newsletter ('The Knowledge') that address the use of shadow IT.	Medium	Yes	09/08/2022	01/09/2022

Not Yet Due

Interfaces
(Liquid Logic/
ContrOCC/
Agresso)

The exception reporting functionality should be switched on within the ContrOCC system for both Adults and Children's services.

High

Yes

11/08/2022

30/01/2023

Exception reporting could include areas such as:

- Accounts
- Actuals
- Care Package Line Items
- Clients
- Contract Payment Methods
- Contract Payment Periods
- Invoice Item
- Payment Item
- Service and Block Commitment Service Provision.

Consideration should also be given to the exception reports referred to in the user guide, these include:

- Invoices Exceptions – reports on a specific Invoice and all related entities, for example Cost
- Items (in the Payment Reports section)
- Payments Exceptions (Payment Reports)
- Pending Payments Exceptions – report for authorised but not finalised Payments (Payment Reports)
- Scheduled Payments Exceptions (Payment Reports)
- Clients Exceptions (Client Reports)
- Provider Exceptions (Services Reports)

We consider that exception reporting to be a key control within this system, and steps should be undertaken by both the Adults and Children's services to configure the level of exception reporting that is required.

Implemented	Interfaces (Liquid Logic/ ContrOCC/ Agresso)	<p>The Finance Business Partner should review spending limits within Liquidlogic/ContrOCC for each approved individual to ensure that they are appropriate and relevant.</p> <p>The spending limits applied to the authorised personnel should not exceed the levels as specified in the Council's Scheme of Delegation.</p> <p>Spending limits should be subject to at least an annual review or when an individual's role changes and records should be kept of the outcome, including any actions taken.</p>	Medium	Yes	11/08/2022	11/08/2022
Not Yet Due	Interfaces (Liquid Logic/ ContrOCC/ Agresso)	<p>The Children's Systems Governance Board should liaise with Liquidlogic to ascertain if the system functionality can be amended to flag care packages that are:</p> <ol style="list-style-type: none"> 1) approaching their end date; 2) where no end date has been entered; 3) packages where the child is approaching eighteen years of age. <p>The contract wording with the provider should be reviewed to ensure that the provider is required to pay back funds if an overpayment is made due to an error by either party.</p>	Medium	Yes	11/08/2022	01/01/2023
Not Yet Due	Interfaces (Liquid Logic/ ContrOCC/ Agresso)	<p>The Information and ICT Security Manager should liaise with the Agilisys Systems Access team to ensure that they carry out a regular review of the users of ContrOCC Adults and ContrOCC Children's to verify that the level of access is appropriate for their job role, and to check if access needs to be removed for any persons who no longer need access or have left the council.</p> <p>The review should take place on at least an annual basis and a record should be held of the outcome of the review, including any actions taken.</p>	Medium	Yes	11/08/2022	30/01/2023

Not Yet Due	Interfaces (Liquid Logic/ ContrOCC/ Agresso)	<p>The Children’s Systems Governance Board should liaise with Liquidlogic to determine whether system-controlled segregation of duties could be implemented for LCS.</p> <p>The Children’s Systems Governance Board should also determine whether LAS has the same segregation of duties issue.</p> <p>In the interim period, the operational Manager for Adults Services and Children’s Services should implement a monthly review of system audit trails to ensure that segregation of duties is maintained.</p>	Medium	Yes	11/08/2022	30/01/2023
Not Yet Due	Interfaces (Liquid Logic/ ContrOCC/ Agresso)	<p>The NSC Lead for the care systems (LCS and ContrOCC) should develop formal training to ensure new and existing users are given appropriate and relevant training for their job function. Consideration should be given to ensuring that the training developed for LCS and ContrOCC is aligned with that of LAS.</p> <p>Refresher training and updates should also be provided on at least an annual basis and when procedures change.</p> <p>Evidence of staff training should be retained.</p>	Medium	Yes	11/08/2022	01/01/2023
Not Yet Due	Interfaces (Liquid Logic/ ContrOCC/ Agresso)	<p>The Children’s Systems Governance Board should liaise with the vendor to explore exception reporting and this should be documented within the relevant risk register and minuted.</p> <p>The Children’s Systems Governance Board should investigate the reason for the overpayment of £476,850 in LCS and then identify manual compensating controls for example, checking controls could be introduced at the interface junction between LAS/LCS and ContrOCC. The outcome of the overpayment investigation should be documented and appropriate action taken to prevent a repeat occurrence.</p>	High	Yes	11/08/2022	30/01/2023