

Appendix 1a
Summary of progress on audit report recommendations

Resources Directorate

Resources - Delegated Decision Recording					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
1	<p>Decision recording</p> <p>Full details of the decision making process, and supporting information, should be held for all decisions taken.</p> <p>There should be a clear record in all reports outlining the rationale for adopting the chosen course of action.</p>	High	November 2025	Complete	<p>The recommendation has been completed as all non-key decisions require a report and record of decision template, and those above £5k are published. The work described below seeks to further strengthen decision making and oversight will be maintained through the elected member Constitution Working Group.</p> <p>A new delegated report template has been designed, which includes strengthened guidance for officers. Meetings have taken place with the Monitoring Officer, Assistant Director of Governance and Interim Head of Democratic Services. Amendments and clarity is required in the Council's Constitution and this work will be taken through the cross-party elected member constitutional working group for consideration.</p>
2	<p>Training</p> <p>Training sessions should be undertaken regularly, particularly for report authors whose previous roles may not have included experience of drafting delegated decision reports.</p>	High	November 2025	Complete	<p>This recommendation is complete. Detailed training guides are available for officers, and the Assistant Director of Governance has discussed with Organisational Development how we can align this to the induction for new starters. Support is also offered on a one-to-one basis where required. The intranet pages have been updated to provide greater clarity for report authors.</p>

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	This will reduce the risk of errors in the report and ensure that all relevant information is included, and the appropriate comments obtained.				
3	<p>Review</p> <p>Constitutional Services should conduct a manual review of all information that is uploaded to modern.gov, in order to reduce the risk of officers uploading commercially sensitive information that could be deemed as “exempt” as per the Constitution.</p>	High	Ongoing	Complete	<p>The Interim Head of Democratic Services now reviews reports uploaded by officers onto Modern.Gov for quality assurance purposes. Where issues have been identified, for example, making a report exempt which should be public and vice versa, the relevant officer has been contacted and advice has been given to mitigate similar issues going forward.</p> <p>Democratic Services now maintain a list of frequent matters/issues, which will feed into the training so that learning can be shared.</p>
4	<p>Delegated Reports</p> <p>Each decision uploaded onto modern.gov should be accompanied with the relevant final delegated decision report.</p> <p>This provides evidence that the decision is appropriately justified and that the relevant comments have been received.</p>	High	Ongoing	Complete	<p>This is part of the quality assurance role in Democratic Services. It is also a key part of the roll-out of the training.</p>
5	<p>Confirmation of Final Comments</p> <p>The service should fully utilise the modern.gov system in order to establish a robust audit trail and</p>	High	November 2025	April 2026	<p>An internal process is now in place whereby reports go to relevant services for their comments, for example, HR, Procurement, Finance and finally to Legal for their oversight of</p>

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	version control to ensure that all comments received are those of the original author and the responsible officer.				<p>all comments. This will be automated through the decision recording system to provide a robust audit trail and improved version control.</p> <p>A revised implementation date is proposed for this work, largely due to engagement with the software provider, and the matter has been in an escalation process with them to resolve. During February this has been resolved and we are proactively working with the provider to make the system changes so that this can be rolled out.</p>

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Resources - Contracts Register Review					
No.	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
1	<p>Contract Management Policy</p> <p>A Contract Management Policy and associated standards and guidance toolkit should be developed to ensure that all contracts are managed in a consistent and compliant manner. This should be available to all contract managers.</p>	High	<p>30 April 2024</p> <p>March 2026</p>	June 2026	<p>A new Head of Procurement took up position towards the end of January 2026. In addition to picking up day-to-day BAU responsibilities he has picked up momentum with regards to reviewing the target operating model of the service, updating of processes post implementation of the Procurement Act and improving the links and working relationships with all Departmental stakeholders. An equally high priority to date and moving forward has been the seeking out of evidence against the reported position of previous audit recommendations. With regards contract management, it is understood that the drafting of Contract Management Policy and procedures commenced in 2025. These require a status review, if they are in existence, followed by completion, sign-off and roll out. It should be noted that the Procurement function is not responsible for contract management following contract mobilisation. It must however take responsibility for providing contract managers with the tools and guidance in advance of contractual go-live dates. The Procurement function in addition, as per recommendation 3 should take responsibility for inducting / training Departmental “contract managers” either directly or via a combination of both direct training and a third</p>

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					party. The third party may include a software element to support contract management KPI tracking and activity / reporting. A revised date of June 2026 has been added as a deadline against the above.
2	<p>ProContract- Delegated Decisions and Approvals</p> <p>It is recommended that a review of the ProContract monitoring facility is conducted to ensure that each contract that requires a delegated decision or approval has the necessary report added to the attachments.</p>	High	30 April 2024	Complete	<p>Complete</p> <p>The original 'Pre-Procurement Approval Form (PPAF)' has been replaced by the 'non-complex procurement sourcing strategy' document for procurements >£30k.</p>
3	<p>Contract Management Training</p> <p>The Procurement Team, in conjunction with Organisational Development should source, either via eLearning or in-house, comprehensive training courses developed for all contract managers to provide assurance of competence in contract management roles.</p>	Medium	<p>30 April 2024</p> <p>March 2026</p>	June 2026	See Recommendation 1
4	<p>Measuring Performance</p> <p>It is recommended that the Procurement Team review the utility of ProContract with a view to implementing robust contract management processes.</p>	Medium	<p>30 April 2024</p> <p>March 2026</p>	June 2026	<p>Partially complete (Pro-Contract functionality option was reviewed and considered to be unsuitable)</p> <p>Alternative contract management software options are to be explored and implemented by June 2026 as described above in Recommendation 1</p>

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	These processes will enable the team to consistently measure performance and value for money in line with the Council's objectives and savings targets.				
5	Customer Feedback Customer Feedback from suppliers, key stakeholders and colleagues should be recorded in order to help assess the financial and operational performance of contracts.	Medium	30 April 2024 March 2026	June 2026	This will be picked up as part of Recommendation 1.
6	Contracts missing from the Register A data matching exercise should be conducted between the contracts register and data held by legal and directorates to ensure that all contracts are recorded on the register.	High	30 April 2024	March 2026	Procurement staff are adding contracts to the register on The Chest which now interfaces with a Power BI dashboard. The dashboard is now being tested to ensure there is full confidence that accurate contract status reports can be reported / presented. A data matching exercise and / or sampling exercise needs to be carried out.
7	Resource Planning	Medium	30 April 2024	Complete	Complete

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	The Procurement Team should place less reliance on a master spreadsheet during the resource planning process and explore other, more robust, means of recording workflows, e.g., Pipeline.				
8	<p>Contract Register Values</p> <p>The contracts register should be reviewed to ensure all data and relevant fields have been populated including contract value.</p>	Medium	30 April 2024	March 2026	See recommendation 6
9	<p>Data Management – Sharepoint</p> <p>Arrangements for the retention and storage of procurement documentation on SharePoint should be reviewed to ensure a standardised approach is adopted.</p>	Medium	30 April 2024	March 2026	<p>SharePoint site established, four procurement categories opened:</p> <ul style="list-style-type: none"> • Adults and Children • Construction and Highways • Corporate and Environmental • ICT <p>Data population required</p>

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Resources - Recruitment and Discipline					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
1	<p>The Payroll and HR Service should consult with the Head of Education Support Services and HR colleagues to agree a procedure for the collection and storage of a central record of statutory pre-employment checks, including DBS checks.</p> <p>(The recommendation has been duplicated in the 2024/25 Fundamental Financial Systems – Payroll Review)</p>	High	June 2025	Complete	<p>Complete.</p> <p>A new process has commenced from January 2026 where schools will send evidence of mandatory pre employment checks along with new starter forms.</p> <p>In addition all LAE schools have been asked to send in evidence of Single Central Record for audit. This is saved to electronic personal files to evidence compliance.</p>
2	Strengthen the employee vetting process by ensuring that incomplete or ambiguous reference checks, such as "no comment" responses, are thoroughly reviewed and escalated for further investigation before proceeding with hiring decisions.	High	February 2025	Complete	This was discussed and addressed at the time of the audit.
3	Implement stricter protocols for reviewing DBS checks to ensure that all relevant information, including any criminal history, is made available to the recruiting Manager during the recruitment process. A formalised checklist should be created for vetting purposes with evidence provided to the recruiter prior to recruitment interviews.	High	March 2025	Complete	<p>Complete but subject to continual review</p> <p>For roles requiring a DBS this information is on the application form and available to recruiting managers.</p> <p>There is current an ICO review of Rehabilitation of Offenders legislation underway and we are waiting on the</p>

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					<p>outcome of this to understand if any changes are needed.</p> <p>DBS's are processed through CBS and if concerns are raised these are first raised with the individual and then with the manager.</p>
4	Create a dedicated mandatory training program to equip disciplinary chairpersons with the knowledge and skills required for their role.	High	March 2025	Complete	<p>Complete although output is now a checklist not an e learning module.</p> <p>Original scoping was underway for e learning but concerns were raised in terms of the practicalities of ensuring all chairpersons have done this training and the implications if they do not.</p> <p>Therefore, it is agreed that the HR Advisor will do a short 121 training session with a Chairperson prior to a hearing, as part of standard pre-hearing preparation. This will be aided by a checklist. This is now in place.</p>
5	Explore the implementation of a dedicated case management system to streamline case reviews, improve record-keeping, and facilitate the setting of case reminders. This system should support accurate classification and enhance oversight of disciplinary processes.	High	October 2025	October 2026	<p>A programme of work to optimize the iTrent system has been approved in principle. This includes – among other things – scoping the implementation of the case management module. This is in the long-term actions and therefore will not be actioned until at least October 2026.</p> <p>In the interim the HR Advisory team have implemented a new and more robust Employee Relations Excel tracker. This</p>

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					<p>clearly breaks down cases, timelines and actions in a more meaningful way.</p> <p>A reminder for accurate and timely completion is a standing agenda item on weekly Team meetings and 121s.</p>
6	The service should clearly define and consistently apply the criteria for Gross Misconduct to ensure consistent expectations and outcomes in disciplinary proceedings emphasising that dismissal should be the default outcome when Gross Misconduct is proven.	High	<p>March 2025</p> <p>Revised to September 2025</p>	Complete	<p>The HR Advisory team has strengthened it's quality & assurance process around case management, which includes review of misconduct and gross misconduct cases. This includes:</p> <ul style="list-style-type: none"> - Weekly case meeting - Bi weekly 121s and case reviews - Acting HR Manager (team lead) quality checking all panel packs prior to hearing dates and outcome letters <p>Learning sessions and case reviews happen regularly.</p> <p>This has strengthened quality and focus of case work.</p>
7	Develop and implement comprehensive sentencing guidelines that outline acceptable mitigating factors and appropriate sanctions to ensure consistency in disciplinary outcomes. Strengthen management oversight of HR's advice on mitigating factors to promote fairness and accountability in decision-making processes.	High	<p>March 2025</p> <p>Revised to September 2025</p>	Complete	<p>The HR Advisory team has strengthened it's quality & assurance process around case management, which includes review of potential sanctions This includes:</p> <ul style="list-style-type: none"> • Weekly case meeting • Bi weekly 121s and case reviews • Acting HR Manager (team lead) quality checking all panel packs prior to hearing dates and outcome letters

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					<p>Learning sessions and case reviews happen regularly.</p> <p>This has strengthened quality and focus of case work</p>
8	<p>The service should conduct a thorough review of the cases dropped due to insufficient evidence to confirm their proper outcome and classification.</p> <p>Establish clear guidelines to ensure that cases are accurately categorised, particularly when evidence is lacking.</p>	High	March 2025		<p>It has been agreed that we will not review historic cases given the time elapsed since this Audit is done.</p> <p>The HR Advisory team has strengthened it's quality & assurance process around case management, which includes review of potential sanctions This includes:</p> <ul style="list-style-type: none"> • Weekly case meeting • Bi weekly 121s and case reviews • Acting HR Manager (team lead) quality checking all panel packs prior to hearing dates and outcome letters <p>Learning sessions and case reviews happen regularly.</p> <p>This has strengthened quality and focus of case work.</p> <p>The HR Advisory service undertook a review in Jan 26 of any cases moving from formal to informal since Sept 25 (when new quality measures took effect) and there was only 1 case, which had a specific set of circumstances which required this to happen.</p>

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9	<p>The Council should review its current member-led appeals process to assess its effectiveness and alignment with best practices.</p> <p>Explore the feasibility of adopting a senior officer-led appeals process, where a new, impartial senior officer acts as the Disciplinary Chair to hear appeals. This approach would align with the practices of neighbouring authorities and enhance impartiality and consistency.</p>	Medium	June 2025	Complete	<p>Complete but subject to further discussion.</p> <p>Initial conversations were not to progress this at this time, and instead create a guidance document highlighting the role of an appeal against dismissal panel and the role of Elected Members. This launched in December 25.</p> <p>Conversations will continue with the AD of Governance re adopting a senior officer panel.</p>
10	<p>The Council should reinforce compliance with its Disciplinary Policy and Procedure by ensuring that all cases involving Fraud/Theft are promptly referred to Internal Audit and Counter Fraud for advice and assistance.</p>	Medium	<p>January 2025</p> <p>Revised to September 2025</p>	Complete	<p>Complete.</p> <p>An extra column has been included in the Employee Relations tracker to ensure fraud/theft cases are picked up specifically for referral to IA and Counter Fraud.</p>
11	<p>Establish an annual review process for the Codes of Conduct and Disciplinary Policy and the Recruitment and Selection Policy to ensure they remain up to date with legislative changes and organisational requirements.</p>	Medium	<p>Ongoing</p> <p>Revised to September 2025</p>	Complete	<p>Complete</p> <p>A full Policy schedule for all HR Policies is now in place and being worked through. This includes the Code of Conduct and Recruitment & Selection Policy.</p>

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Resources - Corporate Performance Management					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
1	<p>Verification of KPI Data</p> <p>Submission of KPIs should be alongside supporting Data, or on a formal template providing assurance that data is accurate and complete, and confirming that the figures provided and reported to Scrutiny Boards are reliable.</p> <p>Services should retain a record of the information and sources utilised in compiling their KPIs.</p> <p>A statement should be included within the submission form for the service manager to confirm that data is true and accurate.</p>	High	As of Q1 reporting of 2025/26 cycle	Complete	<p>Action completed as of Q1 reporting of 2025/26 cycle and will be repeated thereafter.</p> <p>A Management Accountability Framework (or similar) for performance reporting will be clarified as part of the business planning / Performance Management Framework review & refresh (by Sept 2025); this will be in line with the emerging Local government Outcomes Framework (LGOF)</p> <p>The PI Team will continue to support relevant teams / services in the development of the Council's Digital Strategy and projects such as the DSP; Migration to SharePoint; Azure AI integration.</p>
2	<p>Business Plans</p> <p>A policy should be drafted to implement a formal monitoring process to ensure all services submit</p>	High	Late 2025.	Complete	<p>This work is complete. A policy approach has been agreed with the executive team, and accountability will be with each Director to ensure their services complete business plans,</p>

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Resources - Corporate Performance Management					
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	their business plans in line with established guidance and timelines. Non-compliance should be addressed through specific measures to support consistent performance management.				who will address non-compliance matters. Regular updates will be provided by the Performance Improvement Team to the Executive Team who will oversee business planning.
3	<p>KPI Reporting</p> <p>A clear process of selecting which KPIs are reported to the Overview and Scrutiny Board should be drafted, ensuring that the narrative for KPIs is consistent and provides a clear picture of service performance that aligns with the Corporate Plan.</p>	High	September 2025	Complete	<p>Discussions have taken place with service leads to identify priority measures, and work is underway to strengthen the quality of performance commentary to provide a clearer picture of service delivery.</p> <p>The Executive Team have agreed an approach to select performance measures that provide an accurate reflection of service performance and are resident focused. Engagement is underway to agree those measures.</p> <p>A discussion has taken place with the elected member task and finish group looking at impact and effectiveness of scrutiny, who are in</p>

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Resources - Corporate Performance Management					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
					agreement that measures should be resident focused and give an honest assessment of service performance.
4	<p>Performance Reporting System</p> <p>A CorVu replacement should be sought out and implemented as soon as possible, to ensure that oversight of the Council's performance management function is robust and meets organisational needs.</p>	High	September 2025	December 2026	This action relates to a new system to replace CorVu, so there is a dependency on IT as this requires a new system. It could be through Power BI, or may require a bespoke system of which there would be cost implications (and no identified budget). It would also need to connect into existing systems where performance information is collated.
5	<p>Performance Reporting Policy</p> <p>A policy should be drafted and communicated to managers in order to support services submitting KPIs in their service area.</p>	High	September 2025	May 2026	A Performance Management Framework has been developed and a clearer policy approach to performance reporting has been discussed with the Management Board. Their feedback is being taken into account to inform the final version which will be submitted to the Executive Team for approval.
6	<p>Completeness of KPI Records</p> <p>All KPI data should be collated and reported ensuring that they are reported to scrutiny board.</p>	High	September 2025	Complete	Accountability for unreported KPIs is with Directors and regular updates will be provided by the Performance Improvement Team to the

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	Unreported KPIs by the service should be escalated to senior management.				Executive Team who will have oversight on compliance matters.

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Resources - Debt Recovery 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
1	<p>Proposed ASC Debt Recovery Process</p> <p>The action plan to address outstanding debt presented to DMT in July 2021 should be progressed.</p> <p>Brought forward from previous years.</p>	High	Brought forward from 2023/24.	Complete	<p>Complete.</p> <p>The Adult Social Care Debt policy continues to provide guidance and support to officers in decision-making, helping to endure consistency and transparency. Following the end of the Income and Prevention Officer post in December 2024, casework has been absorbed into the wider service.</p> <p>The 2025/26 review of Revenues and Benefits including the Accounts Receivable, and Client Finance teams are now underway. This review will assess current processes, resourcing and governance arrangements.</p> <p>This work has commenced already. Regular debt panel meetings are in progress where cases are reviewed and decisions regarding recovery action are being taken.</p>

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Resources - Debt Recovery 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
2	<p>Bad Debts: The spreadsheet maintained for Debt Panel Debts should be updated and maintained by Legal Services when cases are passed through to them, including:</p> <ul style="list-style-type: none"> the date a Court hearing date was received, the date of the hearing, and the subsequent action from the hearing should all be updated. 	Medium	Brought forward from 2023/24 December 2025	Complete	Legal have created a central debt recovery spreadsheet that includes all cases sent from debt panel. This is being updated by the legal assistant in legal.
3	<p>Orders for Sale: A process should be implemented to ensure there is continuous monitoring and progression of Charging Orders to Orders for Sale where this is appropriate.</p>	Medium	Brought forward from 2023/24	Complete	<p>The Process has been implemented and embedded within business-as-usual debt panel reviews.</p> <p>Monthly Debt Panel Meetings are scheduled in line with the requirements of the Councils Charging Order and Insolvency Policy. Monthly reviews are also in place to monitor ongoing cases with solicitors acting on the Councils behalf.</p> <p>Three new Order for Sale cases have been sent for enforcement in 2025/26, and a number of cases with secured arrears are under review. These instances include where owner occupiers are asset rich but cash poor, and others where owners have tenanted their properties. Careful consideration is being given to avoid action that could lead to making residents homeless.</p>

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Resources - Debt Recovery 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
					<p>The review of potential charging orders and Order for Sales are now treated as business as usual.</p> <p>Learning from the three initial order for sale cases have highlighted that disposal is a costly and length process, with additional risks such as disputed ownership, undisclosed occupation, and property disrepair. While costs have been recovered, this experience is being used to refine case selection.</p> <p>It is anticipated that legal action on occupied properties would be significantly more costly, and the Council would seek to enforce a payment arrangement in the first instance there is the courts would be required to enforce an order for sale increasing the risk of homelessness for any potential debtors.</p>

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Resources - Debt Recovery 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
4	Attachment of Earnings / Benefits: All existing Attachment of Earnings / Benefits should be monitored on an ongoing basis. In addition to pursuing those debtors where the relevant attachments are not being applied, those with existing debts should be reviewed to ensure they don't fall into further arrears.	Medium	Brought forward from 2023/24	Complete	<p>The Process has been implemented and embedded within business-as-usual processes</p> <p>This area continues to be managed as business as usual, with reports generated from the Council Tax administration system and reviewed by the debt recovery team.</p> <p>National issues remain with attachment of benefits, including significant delays with the DWP and cases where insufficient benefit remains following other deductions already in place to allow any further deductions. There remain instances where employers are slow to commence deductions from attachment to earnings. Where delays or barriers arise, cases are escalated quickly to alternative recovery methods.</p> <p>It is also recognised that deductions rarely clear Council Tax arrears within the financial year, which means debt often increases when a new year bill isn't paid. Council policy prevents the use of enforcement agents in Council Tax Reduction cases, which restricts the range of recovery options available.</p>

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Resources - Debt Recovery 2024/25 FFS Review					
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5	<p>Bad Debt Follow-Up and Enforcement:</p> <p>All bad debts should be routinely monitored and actioned promptly when arrangements are not maintained.</p>	Medium	N/A	March 2027	<p>Full implementation will take time to complete due to the scale of historic debt and limited review capacity. Current focus is on prioritising debts that remain recoverable and progressing these through appropriate enforcement.</p> <p>Automations within the administration system continue to help identify cases where payments have stagnated or defaulted moving them onto the next stage of recovery. Monthly records are maintained to track arrears, costs and fees, amounts collected, and amounts written off.</p> <p>Authority has been gained to recruit 5 additional debt recovery staff on an 18 month temporary spend to save basis. In addition, authority has also been given for the AD Revenues and Benefits to explore with the Procurement Service a market testing exercise to identify a third party partner to assist in this work on an income sharing basis. This will also enable us to identify cases that need to be written off.</p>

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Resources - Debt Recovery 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
6	Debts in Legal: All debts currently with Legal Services should be reviewed on a continuous basis to ensure follow-up on each debt is progressing in line with debt recovery policy.	Medium	Brought forward from 2023/24 December 2025	Complete	The legal service have one member of staff (legal assistant) who is responsible for progressing charging order applications for council tax as well as issuing all sundry debts and managing the process and progressing all debt recovery for any other service. The member of staff is continuing with business as normal but has created a spread sheet of all new debts sent to legal and is working on adding historical debts which unfortunately requires manual data entry.
7	Debts in Legal: A spreadsheet should be maintained detailing progress on pursuing debts through legal action.	Medium	Brought forward from 2023/24 December 2025	Complete	All new debts are added to a spreadsheet and this is updated and being added to on a regular basis. This is now in effect. Senior officers from Council tax, business rates and adult social care client finance and commissioning have formed a working group to establish how the debt levels can start reducing. Legal Services monitor and pursue debts under £10k, with larger debts outsourced, on a cost neutral basis, to third party recovery agents. Another debt recovery legal assistant may be required to take the lead on tackling the backlog as a spend to save appointment.

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No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
8	Debts in Legal: Debts in Legal that are inclusive of VAT should be reviewed prior to the ability to claim VAT expiring, and, where applicable, written off.	Medium	Brought forward from 2023/24 December 2025	May 2026	The spreadsheet has various dates on and legal can assist and liaise with finance about VAT dates but finance can also be provided with a copy of the spreadsheet.

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Resources - Payroll 2024/25 FFS Review					
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1	<p>Payroll Reconciliations</p> <p>Monthly Payroll Reconciliations should be carried out in a timely manner. The review noted that there were delays in performing the reconciliations.</p> <p>The working group established should continue to take steps to address the issues identified in connection with the payroll to General Ledger reconciliation process.</p> <p>Brought forward from 2023/24</p>	High	<p>Brought forward from 2023/24</p> <p>Revised to June 2025</p>	Complete	<p>Complete</p> <p>From September 2025 a monthly Payroll Reconciliation working group has been set up, now led by Employment Services Manager overseen by Head of Operational HR</p> <p>This group meets monthly to focus on reconciliation and actions.</p>
2	<p>Pre-employment and Right to Work Checklist-Schools</p> <p>The Payroll Service should liaise with the Head of Education Support Services and HR colleagues to agree a procedure for the collection and storage of a central record of statutory pre-employment and DBS checks.</p> <p>The review has noted that this action has not progressed as expected and steps should be taken around storage of supporting information on pre-employment checks.</p> <p>Brought forward from 2023/24</p>	High	<p>Brought forward from 2023/24</p> <p>Revised to June 2025</p>	Complete	<p>This action is included in the Payroll report also, however this is a wider HR issue and is not specifically a Payroll issue.</p> <p>A new process has commenced from January 2026 where schools will send evidence of mandatory pre employment checks along with new starter forms.</p> <p>In addition all LAE schools have been asked to send in evidence of Single Central Record for audit.</p>

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3	<p>Policies and Procedures</p> <p>Management should ensure the following:</p> <ol style="list-style-type: none"> 1. That the documentation of payroll procedures for the use of staff within the Payroll Team is expedited. Once complete, they should be circulated to all relevant staff within the Team and training provided if necessary. 2. All policies and procedures including the Pay Policy and Procedures documentation should be regularly updated so that they remain relevant and refer to current systems. 3. Set out formally (in writing) the roles and responsibilities of staff within the Payroll Team. <p>Brought forward from 2023/24</p>	High	<p>Brought forward from 2023/24</p> <p>Revised to September 2025</p> <p>March 2026</p>	September 2026	<p>A specific project is underway to bring in temporary extra resource which will allow a Payroll Officer to focus on creating guidance and SOPs</p> <p>There is a delay in implementation as initial extra resource to support left for perm role – new temp resource recruited and plan that SOP project will commence in February 2026. This delay in finding specific resource has delayed completion, originally planned for this project to be completed for March 2026, but is now projected for September 2026</p>
4	<p>CHAPS Payments – Review of all Chaps Requests</p> <p>A full review of CHAPS payment requests should be analysed in order to identify any common system or process issues, which can be addressed and rectified to reduce the number of CHAPS requests.</p> <p>Brought forward from 2023/24</p>	Medium	<p>Brought forward from 2023/24</p> <p>Revised to May 2025</p> <p>August 2025</p>	Complete	<p>Complete</p> <p>All CHAPS are now approved by AD of Workforce & Org Culture.</p> <p>A review has been undertaken and actions underway to address common reasons for underpayments. This is now monitored through a KPI report.</p>
5	<p>Starters</p> <p>All supporting documentation should be retained in the central drive, in respect of starter details, including salary details, to ensure they are</p>	Medium	<p>Brought forward from 2023/24</p> <p>Revised to June 2025</p>	Complete	<p>There is a wider piece of work underway to support HR folder compliance.</p> <p>An extra resource has been appointed for 6 months to undertake a whole review of all HR</p>

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	<p>processed accurately and to ensure accurate data can be obtained should any future queries arise.</p> <p>The starters forms should be signed and dated by the appropriate line manager. If errors are identified in the supporting recruitment documentation, they should be highlighted to the relevant authorising officer and rectified accordingly.</p> <p>Brought forward from 2023/24</p>				<p>files on the drive, highlighted gaps and risks. Where needed, information to fill gaps will be obtained.</p> <p>The end point will be clear SOPs and training where there are regular patterns of this being missed.</p> <p>In the meantime, teams are regularly reminded on the importance of saving approvals.</p>
6	<p>Exceptional Payments</p> <p>Where exceptional payments are authorised by Services, Payroll Services should ensure it is line with policy and calculated correctly.</p> <p>Any decisions made outside the pay policy needs to be authorised by the relevant Service Director through the relevant form and supporting documentation. The documentation should be retained on the employees personnel file for audit and transparency purposes.</p> <p>Brought forward from 2023/24</p>	High	June 2025	Complete	<p>Complete.</p> <p>The HR Team now works in line with Special Severance Payments - GOV.UK in partnership with our Legal Team.</p>
7	<p>Overpayments -Communications to Managers</p> <p>Communication should be sent to all Managers responsible for staff to reiterate the importance of submitting leavers forms in a timely manner to prevent overpayments</p> <p>Good practice needs to be re-enforced, potentially through a training / awareness campaign and/or</p>	Medium	<p>Brought forward from 2023/24</p> <p>Revised to July 2025</p>	Complete	<p>Complete but subject to ongoing oversight</p> <p>From August 2025 regular monthly communication on pay affecting deadline dates is shared via Viva Engage and via HR reports through to DMTs.</p>

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	targeted communications in cases of non-compliance. Brought forward from 2023/24				From Q3 25/26 pay anomalies and payroll accuracy are reported through the Corporate Performance Report. Areas of continued error will be addressed through the Workforce Business Partners
8	Salary Overpayment Repayment Plans When an overpayment has been created, Payroll should adhere to the Overpayment Policy wherever possible. This is a new recommendation for 2024/25	Medium	July 2025	Complete	A working group has been established including Finance and Payroll representatives. The group has confirmed that Payroll are currently following the Overpayment Policy, so this initial action is complete.
9	Employee Contracts Employees should be issued with employment contracts within a timely manner. In the absence of an employment contract outlining terms and conditions of employment there is a risk that disputes may arise, and claims may be brought against the Authority. Brought forward from 2023/24	High	Brought forward from 2023/24	Complete	This should be included in the Recruitment & Disciplinary Audit as Payroll are not responsible for contracts of employment. In 2023/24 there was a backlog of letters and contracts. This has now cleared and contracts/letters are done in real time. This will be monitored through dip test audits.
10	External Consultant Managers file – Communication to Recruiting Managers Starters forms for External Consultant Managers should be fully completed by an authorising officer	High	Brought forward from 2023/24 Revised to January 2025	Complete	Complete Requests for external consultant managers and agency staff now comes through the Workforce Panel and the Workforce Approval forms are saved centrally.

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	<p>prior to entering the individual in to the i-Trent system.</p> <p>A personnel file should be set up and include (where appropriate) the recorded delegation decision demonstrating the appointment process and employee timesheets, including a copy of a REC1.</p> <p>Managers should be reminded that external consultant staff members will not be processed unless the relevant paperwork is present.</p> <p>Brought forward from 2023/24</p>				
11	<p>Leavers Documentation</p> <p>All supporting documentation should be retained in respect of leavers details and stored in the appropriate folder.</p> <p>Brought forward from 2023/24</p>	Low	Brought forward from 2023/24	Complete	Was addressed at the time of the audit

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Children's Social Care

Children's Services 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
1	<p>Financial Procedures and Guidance</p> <p>System notes / Process Notes should be formalised for the new Mosaic Finance platform to establish robust financial processes and a strong financial framework.</p> <p>This should be circulated to all staff involved, supported by Finance.</p> <p>Brought forward from 2023/24</p>	High	<p>Brought forward from 2023/24</p> <p>30 September 2025</p> <p>Spring 2026</p>	<p>Purchasing guides April 2026</p> <p>Payment process guides Oct 2026</p>	<p>Due to the technical system complexity, IT capacity and delays to the Mosaic upgrade, the changes have taken longer than anticipated to be implemented.</p> <p>Existing Mosaic training guides have been updated and will be revised for purchasing and payment processes through the Mosaic Children's Finance project.</p> <p>Revised implementation dates:</p> <p>The purchasing guides for direct payments will be completed by April 2026.</p> <p>The payment process guides will be completed by Oct 2026 following the Mosaic upgrade and workflow developments.</p> <p>Revised implementation dates are dependent on the Mosaic change freeze and completion of the Mosaic upgrade.</p>
2	<p>All costs to be recorded on Mosaic</p> <p>Management to consider using the Mosaic system as the first point of entry for all purchase orders, including:</p>	Medium	<p>Brought forward from 2023/24</p> <p>30 September 2025</p>	<p>Short breaks Direct payments April 2026</p>	<p>Due to the technical system complexity, IT capacity and delays to the Mosaic upgrade, the changes have taken longer than anticipated to be implemented.</p>

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Children's Services 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
	<ul style="list-style-type: none"> • Short Breaks • Out of Borough placements • Independent Foster Agencies. <p>Brought forward from 2023/24</p>			Commissioned short breaks payments Oct 2026	<p>The capability is in place and the costs are recorded on Mosaic for Out of Borough placements and Independent Foster Agencies.</p> <p>Revised implementation dates:</p> <p>Short breaks Mosaic development is progressing to configure a sustainable solution for payments.</p> <p>Data migration for direct payments packages has commenced and costs will be recorded on Mosaic by April 2026</p> <p>Commissioned short breaks care package costs will be recorded on Mosaic by Oct 2026 following the Mosaic upgrade.</p> <p>Revised implementation dates are dependent on the Mosaic change freeze and completion of the Mosaic upgrade.</p>
3	<p>Monthly System Reconciliations</p> <p>The Service should liaise with Finance colleagues to ensure that Mosaic and Agresso are reconciled on a monthly basis.</p> <p>Brought forward from 2023/24</p>	High	<p>Brought forward from 2023/24</p> <p>30 September 2025</p>	December 2026	<p>Standard Mosaic reports are available and can be used to extract financial data from Mosaic for payments i.e. to Foster Carers.</p> <p>Revised implementation date:</p>

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Children's Services 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
					Finance colleagues will complete monthly reconciliation once payments are processed through Mosaic from Dec 2026.
4	<p>Periodic Supplier Payments (PSPs)</p> <p>The Service should consider transferring regular payments currently set up on Agresso for PSPs to the Mosaic system as the first point of entry for all purchase orders.</p> <p>This would capture the Manager's approval as well as the details of the inputting officer as an audit trail.</p> <p>Brought forward from 2023/24</p>	High	<p>Brought forward from 2023/24</p> <p>30 September 2025</p> <p>Spring 2026</p>	December 2026	<p>Due to the technical system complexity, IT capacity and delays to the Mosaic upgrade, the changes have taken longer than anticipated to be implemented.</p> <p>Data cleansing activities have been completed for current packages.</p> <p>Revised implementation date:</p> <p>Mosaic development for direct payments has been completed. Work is now underway to migrate direct payments on Mosaic, anticipated to be complete by April 2026.</p> <p>Testing of the Accounts Payable interface between Mosaic and Agresso for the direct payments cycle will commence after the Mosaic upgrade in summer for payment cycles to be completed by Dec 2026.</p> <p>Revised implementation dates are dependent on the Mosaic change freeze and completion of the Mosaic upgrade.</p>

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Children's Services 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
5	<p>ICB Funding</p> <p>Funding agreements with the ICB and/or Education is obtained for all individuals whose funding is shared between sponsors. Funding agreement documents should be saved to Mosaic and not stored off-system.</p> <p>Brought forward from 2023/24</p>	Medium	Brought forward from 2023/24	Complete	This action is complete
6	<p>Short Breaks Plans</p> <p>Short Breaks Plans should be completed in a timely manner to ensure payments are accurately recorded and in line with the statutory duty.</p> <p>Brought forward from 2023/24</p>	Medium	Brought forward from 2023/24	Complete	This action is complete
7	<p>Duplicate Records</p> <p>Duplicate client records should be removed by moving all the information across to the main records, and then deleting the duplicate records.</p> <p>Staff should check that a record does not already exist for an individual before creating a new one.</p> <p>Brought forward from 2023/24</p>	Medium	Brought forward from 2023/24	Complete	This action is complete

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Children's Services 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
8	<p>Direct Payments A monthly review of all children transitioning to Adults Services should be conducted to ensure that the transition is supported by the appropriate documentation and management oversight.</p> <p>Brought forward from 2023/24</p>	High	Brought forward from 2023/24	Complete	This action is complete

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Adult Social Care

Adult Social Care – Residential Care Payments 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
1.	<p>Workflow</p> <p>The service should continue in the implementation of their recovery plan to address outstanding workflow requirements.</p> <p>Brought forward from 2020/2021</p>	High	<p>Brought forward from 2020/21</p> <p>September 2025</p> <p>December 2025</p>	Complete	<p>The service has continued in the implementation of the recovery plan to address outstanding workflow requirements.</p> <p>It should be noted the number of open workflows will never match the number of people in the system. There are circumstances where someone may have multiple workflows legitimately open at one time (eg purchasing and safeguarding could occur concurrently).</p> <p>Improved reporting is now in place for managers to track where outstanding workflow relates to deceased clients. Business Strategy are about to undertake a workflow review.</p>
2.	<p>Short Stay Policy</p> <p>The service should reassess short stay placements in a timely manner, in line with the ASC policy. This will ensure that clients are transitioned to permanent care and undergo a full means tested financial assessment as they become applicable.</p>	High	<p>December 2025</p> <p>March 2026</p>	September 2026	<p>The service continues to reassess short stay placements in a timely manner, in line with the ASC policy.</p> <p>Short term placement numbers have remained reasonably stable throughout the current year.</p>

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Adult Social Care – Residential Care Payments 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
	New Recommendation 2024/2025				<p>New Dashboard is in development which will provide better oversight of short stays placements for ongoing monitoring.</p> <p>The Policy will be reviewed, following this Mosaic system recording categories will be reviewed accordingly.</p>
3.	<p>Backlog of Financial Assessments</p> <p>The Adult Social Care Service to Liaise with the Revenues and Benefits Service to agree a permanent Structure for the Client Finance Team which undertakes client financial assessments. The backlog of financial assessments should be addressed. The oldest outstanding items should be dealt with a priority.</p> <p>New Recommendation 2024/2025</p>	High	December 2025	June 2026 for Restructure (noting that the elements re backlog are completed)	<p>Throughout 2025-26 ASC have continued to work closely with Revenues and Benefits who are in the process of a restructure where the service will officially move to Revenues and Benefits.</p> <p>The backlog of financial assessments has improved significantly. As at 12th March 2026 the backlog was 277 cases for 277 individuals, with a median days wait of 36 days and a longest wait of 177 days. The number of new assessments per month ranges from 200-300 and assessments take one month on average to complete, therefore we would always anticipate a waiting list in this range.</p>
4.	Back dated adjustments	High	Brought forward from 2023/24	May 2026	Revised Date to enable system changes (due to Mosaic System Upgrade – this cannot be completed before that.)

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Adult Social Care – Residential Care Payments 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
	<p>Payments for care packages should be put in place at the inception of any care agreements and not allowed to go for many months without the payment being paid.</p> <p>Brought forwards from 2023/24</p>		<p>September 2025</p> <p>March 2026</p>		<p>However reporting has been put in place has given greater oversight and identifies changes in payments on a monthly basis and is supporting identification of cases that need reviewing leading to quicker resolution of any issues.</p> <p>Reporting tools now allow the Brokerage Team better oversight of payment delays, with escalation in place where this relates to provide documentation or information required form elsewhere in the system.</p> <p>Monitoring shows that Oldham now benchmarks as the second shortest wait time in GM for purchase requests. Regular communication takes place with providers to ensure packages do not commence before a purchase order is in place for payment.</p> <p>The system delays have been raised as part of a recent health check by the Access group who supply the system to review usage and suggest improvements to reduce the risk of work not progressing correctly in the system.</p> <p>Reason for slippage</p>

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Adult Social Care – Residential Care Payments 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
					Implementing the Mosaic Changes will be delayed due to the requirement for a system upgrade to Mosaic (corporately led) scheduled for February 2026, but which has been delayed by Access (system provider) capacity and is now likely to be early in next financial year. The work required by the Mosaic Team in advance of this will limit the ability to make changes prior to this date.
5.	Invoices paid outside the Mosaic system Payment cycles to be manually adjusted accordingly when an ad hoc payment is made outside of the Mosaic system. New Recommendation 2024/2025	High	July 2025	Complete	Completed by the deadline, however we will continue to remind staff regularly around this. Staff have been reminded of the need to ensure any payments made outside of the system and recorded and adjusted for appropriately. Instances of payments outside of the system are infrequent. Audit to be completed by March 2026 internally.
6.	Statutory Annual Care Reviews The service should utilise the benchmarking information available in comparison to other North-West region authorities to identify where Oldham would appear to perform relatively less well than neighbouring Councils.	High	Brought forward from previous years December 2025 March 2026	Complete	Oldham ASC are now the 5 th best performer across Greater Manchester for undertaking annual reviews. Agency Staff and Contract and Quality Monitoring Officers have been utilised to reduce the backlog of overdue annual reviews.

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Adult Social Care – Residential Care Payments 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
	<p>Where areas for improvement are identified as a result of benchmarking, the service should approach and liaise with better performing Councils in order to identify any improvements which may be made.</p> <p>Brought forward from previous years.</p>				The waiting list of reviews has reduced from a high of 1294 in June 2025 to 801 in January 2026, the number of overdue reviews has reduced by 34.6% in the 12 months to January 2026.
7.	<p>Out of Borough Placements (OOB)</p> <p>Management should utilise the benchmarking information available in comparison to other North-West region authorities to understand why Oldham is spending the most on Out of Borough placements compared against other authorities in the North-West and consider what steps can be taken to reduce these costs to be in line with neighbouring / comparable sized authorities.</p> <p>Brought forwards from 2023/2024</p>	Medium	<p>Brought forward from 2023/24</p> <p>September 2025</p>	Complete	<p>Monthly Out of Borough Data Packs are scrutinised at ASC Operational Performance Group. Benchmarking shows an improved position. Gaps in the market are identified in Market Position Statement and actions to address are within the Commissioning delivery plan, which can be found at: Adult Social Care Market Position Statement Adult Social Care Market Position Statement Oldham Council</p>
8.	<p>Credit notes description</p> <p>The description on all credit notes raised should have clear information on it to</p>	Medium	Brought forward from 2021/22	Complete	Completed by the deadline and we will continue to remind staff regularly around this.

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Adult Social Care – Residential Care Payments 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
	<p>point out what period it is for and how it has been calculated.</p> <p>In order that the reader of the credit note can understand what is being adjusted – the description of “Financial Reassessment” may not be sufficient to understand why the credit note is required or how the amount of the correction has been arrived at.</p> <p>Brought forwards from 2021/22</p>		August 2025		
9.	<p>Record of Hospital Stays</p> <p>A schedule of hospital stays, is a specific document within the Mosaic system. The service should consider whether they wish to use this functionality to record periods when a client is in hospital and make it easier to physically locate individual clients.</p> <p>New recommendation 2024/2025</p>	Low	N/A		The business decision was made to not use this functionality for the reasons previously detailed. Alternative processes are in place to access hospital stay information.
10.	Duplicate Records	Medium	Brought forward from 2020/21	Complete	Staff have been reminded to check that a record does not already exist before setting up a new record.

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Adult Social Care – Residential Care Payments 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
	<p>Staff should be reminded to check that a record does not already exist before setting up a new record.</p> <p>Brought forward from 2020/21</p>		<p>August 2025</p> <p>December 2025</p>		<p>Reminders are periodically issued to staff about checking Mosaic before creating new records.</p> <p>It is noted there is currently no Mosaic Trainer in the training and development to provide consistent in person training as part of inductions.</p>

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Adult Social Care – Direct Payments and Community Homecare 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
1	<p>Workflow / data quality</p> <p>The service should continue in the implementation of their recovery plan to address outstanding workflow requirements.</p> <p>The Data Quality group should focus on dealing with the oldest outstanding workflow items.</p> <p>Brought forward from previous years.</p>	High	<p>Brought forward from previous years.</p> <p>September 2025</p> <p>December 2025</p>	Complete	<p>The service has continued in the implementation of the recovery plan to address outstanding workflow requirements.</p> <p>It should be noted the number of open workflows will never match the number of people in the system. There are circumstances where someone may have multiple workflows legitimately open at one time (eg purchasing and safeguarding could occur concurrently).</p> <p>Improved reporting is now in place for managers to track where outstanding workflow relates to deceased clients.</p> <p>Business Strategy are about to undertake a workflow review.</p>
2.	<p>Direct Payments Agreements</p> <p>Each client who receives a Direct Payment, should have a signed DPA.</p> <p>When DPAs are signed they should be dated and the officer signing the DPA should complete their position in the field provided to set out who has signed off the DPA.</p> <p>New recommendation in 2024/2025</p>	High	August 2025	Complete	<p>Completed by the deadline, however we will continue to remind staff regularly around this.</p> <p>Staff have been reminded of the importance of checking DPAs are fully signed before being uploaded. The DP policy has been reviewed, updated and recently published on the council's website.</p> <p>Internal audit to be completed by March 2026.</p>

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Adult Social Care – Direct Payments and Community Homecare 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
3.	<p>Statutory Annual Care Review</p> <p>Strategy and Performance reports should be used to highlight service users who are overdue an annual care review.</p> <p>The service should utilise the benchmarking information available in comparison to other North-West region authorities to identify where Oldham would appear to perform relatively less well than neighbouring Councils.</p> <p>Where areas for improvement are identified as a result of benchmarking, the service should approach and liaise with better performing Councils in order to identify any improvements which may be made.</p> <p>Brought forward from previous years.</p>	High	<p>Brought forward from previous years.</p> <p>December 2025</p> <p>March 2026</p>	Complete	<p>Oldham ASC are now the 5th best performer across Greater Manchester for undertaking annual reviews.</p> <p>Agency Staff and Contract and Quality Monitoring Officers have been utilised to reduce the backlog of overdue annual reviews.</p> <p>The waiting list of reviews has reduced from a high of 1294 in June 2025 to 801 in January 2026, the number of overdue reviews has reduced by 34.6% in the 12 months to January 2026.</p>
4.	<p>Back dated adjustments</p> <p>Payments for care packages should be put in place at the inception of any care agreements and not allowed to go for many months without the payment being paid.</p> <p>Brought forwards from 2023/24</p>	High	<p>Brought forwards from 2023/24</p> <p>September 2025</p> <p>March 2026</p>	May 2026	<p>Revised Date to enable system changes (due to Mosaic System Upgrade – this cannot be completed before that.)</p> <p>However reporting has been put in place has given greater oversight and identifies changes in payments on a monthly basis and is supporting identification of cases that need</p>

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Adult Social Care – Direct Payments and Community Homecare 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
					<p>reviewing leading to quicker resolution of any issues.</p> <p>Reporting tools now allow the Brokerage Team better oversight of payment delays, with escalation in place where this relates to provide documentation or information required form elsewhere in the system.</p> <p>Monitoring shows that Oldham now benchmarks as the second shortest wait time in GM for purchase requests. Regular communication takes place with providers to ensure packages do not commence before a purchase order is in place for payment.</p> <p>The system delays have been raised as part of a recent health check by the Access group who supply the system to review usage and suggest improvements to reduce the risk of work not progressing correctly in the system. Reason for slippage Implementing the Mosaic Changes will be delayed due to the requirement for a system upgrade to Mosaic (corporately led) scheduled for February 2026, but which has been delayed by Access (system provider) capacity and is now likely to be early in next financial</p>

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Adult Social Care – Direct Payments and Community Homecare 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
					year. The work required by the Mosaic Team in advance of this will limit the ability to make changes prior to this date.
5.	<p>Backlog of Financial Assessments</p> <p>The Adult Social Care Service to Liaise with the Revenues and Benefits Service to agree a permanent Structure for the Client Finance Team which undertakes client financial assessments. The backlog of financial assessments should be addressed. The oldest outstanding items should be dealt with a priority.</p> <p>New Recommendation 2024/2025</p>	High	December 2025	June 2026 for Restructure. Noting backlog of Financial Assessments now Complete	<p>Throughout 2025-26 ASC have continued to work closely with Revenues and Benefits who are in the process of a restructure where the service will officially move to Revenues and Benefits.</p> <p>The backlog of financial assessments has improved significantly. As at 12th March 2026 the backlog was 277 cases for 277 individuals, with a median days wait of 36 days and a longest wait of 177 days. The number of new assessments per month ranges from 200-300 and assessments take one month on average to complete, therefore we would always anticipate a waiting list in this range.</p>
6.	<p>Credit Notes</p> <p>The description on all credit notes raised should have clear information on it to point out what period it is for and how it has been calculated.</p>	Medium	August 2025	Complete	Completed by the deadline, and we will continue to remind staff regularly around this.

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Adult Social Care – Direct Payments and Community Homecare 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
	<p>In order that the reader of the credit note can understand what is being adjusted – the description of “Credit raised as FA reviewed” is not sufficient to understand why the credit note is required or how the amount of the correction has been arrived at.</p> <p>Initially raised in 2021/22 and was subsequently signed off as completed.</p>				
7.	<p>Duplicate records</p> <p>Staff should be reminded to check that a record does not already exist before setting up a new record.</p> <p>New recommendation to D.P. report. Brought forward from 2020/21 on the Residential Homes report.</p>	Medium	<p>August 2025</p> <p>December 2025</p>	Complete	Staff have been reminded to check that a record does not already exist before setting up a new record.
8.	<p>Record of hospital stays</p> <p>A schedule of hospital stays, is a specific document within the Mosaic system. The service should consider whether they wish to use this functionality to record periods when a client is in hospital, and make it easier to physically locate individual clients, allow re-</p>	Low	N/A		The business decision was made to not use this functionality for the reasons previously detailed. Alternative processes are in place to access hospital stay information.

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Adult Social Care – Direct Payments and Community Homecare 2024/25 FFS Review					
No	Recommendation	Priority	Original Implementation Date	Revised Implementation Date	Progress update January 2026
	allocation of Homecare resources where these are not currently required. New recommendation 2024/2025				

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