

High Importance Recommendations at 17th January 2020

<u>Audit Title (Director)</u>	<u>Summary of Finding(s) and Recommendation(s)</u>	<u>Management Response</u>	<u>Action Date (by end of)</u>	<u>Confirmed Implemented</u>
Reported January 2020				
Burbage CE Infant School (C&FS)	<p>A deficit carry-forward is forecast for 2019/20. The forecast for subsequent years is expected to be considerable and increasing deficit year on year, with estimates indicating a total deficit of as much as £200K by 2023/24.</p> <p>Some recharges to the adjoining Junior school had not been processed at the time of the audit, which may result in a break-even position for 2019/20, but does not change the position for future years.</p> <p>Recommended that conversations continue with the LA Finance Section with a view to forming a deficit budget plan for future years. In addition, the completion of a cash flow forecast was recommended to assist with monitoring cash flow.</p>	<p>Agreed</p> <p>Will implement the recommendation by early February 2020 and monitor at each Finance meeting.</p>	February 2020	
Information Security Training and Awareness (Consolidated Risk)	<p>A small random sample was chosen of existing members of staff (across departments) who had not completed their full training to determine reasons for non-completion. Recommended that managers should be reminded to regularly review staff non-completions and follow-up where any mandatory training has not been completed.</p>	<p>Agreed.</p> <p>Mandatory Tableau dashboards and notifications have been launched across LCC. Within the Performance Management Framework, managers are responsible to ensure compliance</p>	January 2020	

		of all mandatory training including DPA.		
Reported May 2019				
Property Contracts Awards (CR)	Management requested an audit of the award of property maintenance contracts and the allocation of work. Whilst the audit identified poor practice and control, no evidence came to light of any wrong doing. Management agreed to act on several recommendations to strengthen control.	Because of quality issues with the data recorded in the primary system, work continues to check the processes for retrospective orders.	June 2019 Extended to August and November 2019 Extend to April 2020	
Leicestershire Schools Music Service (CR)	At management's request a review of the financial, operational and governance arrangements in place surrounding the Leicester-Shire Schools Music Service (LSMS) and its at arm's length charity, the Leicester-Shire Music and Cultural Trust (LMCT) was undertaken. This review included the separation of responsibilities between both the LSMS and the LMCT and to assess that proper procedures are in place for the administration of ensembles. A number of recommendations and an action plan for implementation were agreed with management, including improved governance arrangements, clearer job roles and responsibilities, revised contracts and overtime arrangements, revised procurement of transport. Whilst none of the recommendations was deemed individually as "high importance" collectively the recommendations will require a targeted follow up to ensure improvements have been made.	Agreed Significant progress has been made. A major development was the LSMS ended its contract with its at arm's length charity, the LMCT with effect from 1st September 2019. The LMCT now functions as an independent charitable body. LSMS no longer provides support for admin and finance functions and all contracts for work previously carried out by LMCT are now done in house by LSMS. A new LSMS staffing structure has been developed and will be in place from April 2020. It has new roles, job descriptions and contracts and has been agreed with HR and Unions and staff have been consulted. New contracts for self-employed conductors have	September 2019 Extend to Dec 2019 Extend to April 2020	

		been produced and issued. Legal services were consulted to ensure that IR35 was correctly covered		
--	--	--	--	--

This page is intentionally left blank