

High Importance (HI) Recommendations at 31 October 2025

<u>Audit Title (Director)</u>	<u>Summary of HI Finding(s) and Recommendation(s)</u>	<u>Management Response</u>	<u>Action Date (by end of) & extensions</u>	<u>Confirmed Implemented/ No longer applicable</u>
Reported November 2025				
Residential Settings Claiming for Deceased or Fictitious Residents Adults & Communities Department	Where financial support is provided by LCC, providers are contractually required to notify the Council within three days of a service user's death. While notifications were timely, only 40% of care packages were closed within three days; most were delayed by weeks and some months. The Transformation Unit is analysing overpayments to identify teams causing the majority of delays. Management should review the Transformation Unit's analysis to pinpoint areas or individuals responsible for delays and take targeted action to improve care package closure times.	A reminder was issued to all relevant staff on 21 July 2025. Regarding Transformation Unit findings, this action is in progress, and we are waiting for confirmation that the recommended actions have been agreed, which once they have been finalised can be presented to DMT. Date of DMT is not agreed at this point as awaiting draft paper.	September 2025 Extend to January 2026	
Registrar's Audit Chief Executives Department	Although none of the recommendations individually scored as 'high importance,' together they reveal control design weaknesses that prevent full income reconciliation, creating sufficient risk to require prompt management action. Three recommendations were made to	All recommendations agreed. Implementation of recommendations was dependent on procuring and implementing new modules of the software system, Stopford. Approval to procure received and discussions are being held with ICT business partner to develop a schedule of work.	September 2025 Extend to March 2026	

	improve efficiency.	Further work is required to integrate the payment system and diary system which is causing delays for introducing the new modules.		
Direct Payments Children & Family Services	Four HI recommendations were made: - 1. Robust monitoring of direct payments and associated spend should be introduced as a matter of priority. A range of minimum monitoring requirements were recommended. 2. Where it is feasible to do so, there should be a consistency of approach with regard to processes with both C&FS direct payments and A&C direct payments. Examples were given. 3. A range of exception reports should be developed by the Financial Operations Team (in dialogue with the department) that can be used to review outliers and potential anomalies that might require priority attention. A number of examples were given. 4. There should be a priority review of all C&FS direct payment card balances against the value of the direct payment to identify excess balances appropriate for claw-back.	All recommendations were agreed at the time of issuing the final report 20 March 2025 and short timeframes were set for implementing actions Explanation for extending the implementation dates is contained in the Committee report.	#1 Originally June 2025 Extend to March 2026 #2 Originally June 2025 Extend to March 2026 #3 Originally June 2025 Extend to March 2026 #4 Originally March 2025 Extend to March 2026	

Emergency Payments (Section 17 and 24 Payments) Children & Family Services	We could not test Section 24 payments as the Tracker spreadsheet has not yet been set up. Consequently, we cannot provide assurance that these payments were eligible or supported by evidence. It is essential to establish a Tracker spreadsheet similar to that used for Section 17 payments without delay, to record Section 24 payments and include approval details.	Process replication of Section 24 payments in terms of standards that outline eligibility, approval process and guide on maximum spend has now gone live. Dashboards are also in place. Internal Audit due to review.	August 2025. Extend to December 2025	
SEN Assessments Children & Family Services	Only 10% of Education, Health and Care Plans (EHCPs) were issued within the statutory guidance timescale of 20 weeks. Our testing of a small sample indicated it was taking an average of 50 weeks from initiation to issuing EHCPs. New plans should be finalised and issued within 20 weeks of being approved by Panel, as per statutory guidance.	Agreed A detailed management plan and oversight of the 20-week timescales is in place, resulting in a successful reduction of the backlog of Education Health and Needs Assessments (EHCNAs) from 608 cases (May 2024) to 90 (September 2025). In addition, the overall average completion of a EHCNA is now at 24.8 weeks compared with 50.8 weeks as of March 2025. Plans projected full statutory 20-week response for June 2025, however, since January 2025, LCC has seen a further 25% increase in requests for EHCNAs. National information from the DfE suggests the expediential increase has been influenced by an impending Governmental White Paper to reform SEND and potentially reduce the number of EHCPS. This paper (now delayed until the new calendar year) has understandably caused angst in the parental community and to some degree in the school environment. The rise in demand has therefore slowed the recovery of timescales. Full recovery is still anticipated, however later	Extend to March 2026	

		than hoped for. The current detailed plan of recovery and the new model to meet demand using a range of specialist educators alongside LCCs Education Psychology service is demonstrating that the LA is meeting demand and, on a trajectory, to reach the 20-week timescales by August 2026.		
Business Travel Documents (Consolidated Risk)	Two HI recommendations have been made: Comms to be issued asking staff to submit vehicle documentation and for managers to check them and input them onto Oracle per the procedures (with priority being given to those who drive the most and departmental compliance targets). Subject matter experts from Health and Safety, Insurance, Legal Services and People Services should decide consistent approach regarding any issues of non-compliance	Manager Comments: Two-part implementation of the first recommendation: 1. Policy Team to develop procedures and disseminate through comms 2. Compliance targets will require system enhancements, and these will be included within the system development program. The position is clear but will be reiterated in the policy.	#1 July 2025 – extend to January 2026 #2 - January 2026 July 2025 extend to January 2026	

Travel & Subsistence - Approvals Hierarchy (Consolidated Risk)	The reasons for the option to override the manager approving travel & subsistence claims should be understood better, where possible this should be restricted to valid posts and not widely publicised, to ensure the approver is where at all possible as per the Oracle Hierarchy (i.e. Line Manager).	Manager Response: Accepted A request has been submitted to remove this but alternative provision for a small group of employees needs to be ascertained before this can be implemented. Update re action taken: Assurance has been obtained that this has been restricted to a minimal number of employees with a business need e.g. more than one job role. The revised control will now be tested, and an update will be made to a future committee.	June 2025	Closed
Identification, Knowledge and Prioritisation of Business Applications (Consolidated risk)	The process for identification and prioritisation of business applications should be established and documented. Further guidance should also be provided to Service Areas where required.	Initial Managers Comments: Agree with recommendation, this will need to be documented between ICT and the Business Continuity Team, but we are happy to take a lead in pulling this together Updates 17 October & 11 November A draft policy has been developed. The Business Continuity Team will be consulted, after which it will be formally signed off in time for the agreed implementation date.	December 2025	

Business Continuity Plans (Consolidated risk)	Four HI risk recommendations were made: 1. A review should be undertaken to assess LCC's current insurance requirements to make sure that adequate cover in place in the event of a major incident. 2. A review should be undertaken to ensure all critical service areas have completed the revised Business Continuity Planning template to ensure that the Business Impact Assessment is completed. 3. Departmental BCP's should be reviewed and updated and a copy securely filed off site.	1. Agreed. Options to undertake the review being considered for a decision by end of November. Aim for broker/insurer to conduct review by the end of January. Any further decision will be dependent on the outcome of the review. 2. The project commenced in April 2025 with the initial focus on Chief Executives 8 Tier 1 plans, these have all had their initial ISO compliance assessment undertaken. However, due to a request from IT and as approved by RPG (15/10) extra tabs will be added to the BC template to accommodate the recording of IT applications their recovery time objective and recovery point objective. This therefore will require all 8 plan owners to consider this addition with support from the BCO's and IT representatives. The next department to be compliance assessed with be Environment and Transport. 3. At present and as part of the project, Tier 1 plans are monitored by RPG, with updates being provided to quarterly RPG meetings (see 1 above). Longer term and on completion of the project all tier 1 and tier 2 plans will be monitored as this is an output of the project.	March 2026 Two-year programme of work. Target completion date is July 2027. Updates will be provided at the appropriate time to Committee As above – updates will be provided at the appropriate time to Committee	
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	4. A process should be implemented to monitor whether BC plans have been tested or not and whether the plans are fit for purpose. Where plans have not been tested, plan owners should be encouraged and supported to undertake the tests.	4. Agreed, as far as the Business Continuity Team are concerned this would only be for critical plans. Some infrequent testing has been carried out at the request of plan holders. A procedure will be developed/implemented for testing and exercising of BC Plans and has been highlighted on Gap Analysis. On 16th April it was discussed at RPG and then agreed by CMT on 17th April that there will be two levels of assurance, compliance against the actual ISO standard and then the testing of the plans, This will then form the quarterly monitoring process by the RPG. There has been some testing undertaken and at present teams/depts are encouraged to test as soon as possible after the ISO compliance test and inform the R&BC team.	As above – updates will be provided at the appropriate time to Committee	
Reported March 2025				
City Council Coroner & Recharges Chief Executives Department	One HI recommendation was made to draw up and agree a service level agreement (SLA) and associated content	This has not yet been implemented, and the matter is now back with Leicester City Council to sign off the SLA. Expected by the end of November.	March 2025 Extend to November 2025	
Direct Payments Adults & Communities	Three HI recommendations were made: - 1. An annual review of DP cards with cash withdrawals “switched on” should be undertaken to ensure there remains a good reason to continue to allow them.	All recommendations were agreed at the time of issuing the final report December 2024 and timeframes were set for implementing actions Explanation for extending the implementation dates is contained in the Committee report.	July 2025 Extend all three recommendations to March 2026	

	2. Annual reviews, including a review of direct payments should be undertaken on a timely basis, to ensure that the needs of service users are met and that the level of direct payment remains appropriate to meet those needs. 3. Action taken on excess balances should be reviewed and balances clawed back as appropriate. Managerial oversight should be introduced to ensure prompt action is taken.			
December 2024				
Disclosure & Barring Checks – Transport Services (Environment & Transport)	Regarding both the BB4 (large vehicles) and SV5 (small vehicles) Dynamic Purchasing System (DPS) frameworks, the Service acknowledges there is significant room for improvement in that there is no definitive list of which drivers are working on which contracts. Whilst ‘crew lists’ are held for each provider, detailing the staff working for them, this information does not extend to matching drivers to routes / contracts. IAS is supportive of the Service’s proposed move to a regular data collection process from providers, subject to the process being proportionate and manageable. A timeframe should be established for its introduction. Information collected through the new process should be used proactively by the Contracts and Compliance Team for effective contract monitoring, including spot checks.	The Department’s Senior Contracts Manager walked through the process established to capture the requirements for dedicated crew in the school transport software. The auditor conducted tests and recommended a supplementary exception report was explored.	March 2025 Extend to May 2025 Extend to October 2025	Closed

Reported May 2024				
Worthington, Newbold CE, Witherley CE and Hose CE Primary Schools Congerstone, Orchard CE, Packington CE Primary Schools (Children & Family Services)	For each, the multi-year budget forecast plan indicated that the school is predicted to be in a deficit situation from either 2023-24 or 2024-25 onwards. Recommended: Contact should be made as a matter of priority with the Education Finance Team, in order that a deficit plan can be formally agreed.	Worthington, Newbold CE, Witherley CE, and Orchard CE have submitted deficit plans. SRMAs have been deployed to Newbold CE, Witherley CE, Hose CE, and Packington CE. Draft SRMA reports for Newbold CE, Witherley CE, and Hose CE were received in July 2025. Packington CE has also received its draft report for 2025/26. Congerstone CE and Orchard CE have submitted deficit budgets forecast for their 2025/26 financial plans. Next Steps: Revised budgets are awaited from all maintained schools. In early 2026, schools will be contacted to submit licensed deficit documentation in line with the updated deficit policy.	June 2024 November 2024 March 2025 Extended to May 2025	Closed – some schools have submitted DCB plans plus Internal Audit has begun a themed audit
Reported May 2022				
Surveillance and CCTV Audit (Consolidated Risk)	Three recommendations were made one was actioned as reported at the last Committee meeting. The remaining two recommendations were as follows: - 1. Information Security Risk Assessments (ISRAs) and Data Protection Impact Assessments (DPIAs) should be completed for all surveillance and CCTV installations.	Both outstanding recommendations have now been completed. 1. The remaining CCTV related ISRAs have now been completed and signed off by all key stakeholders including Internal Audit.	Various dates before Dec 2024 Extended to May 2025	Closed

	2. Site visits/audits should be undertaken to determine compliance with the SCC Code of Practice and LCC CCTV Policies.	2. The CCTV policy has been updated with the questionnaire appended and teams who have CCTV responsibility have been instructed to complete the questionnaire and forward this to the Information Governance Team. Some have already been completed. A process has now been established. As part of the process checks will be undertaken at certain sites at regular intervals to monitor compliance. The revised policy has been approved by the Senior Information Risk Owner (SIRO) and published on intranet.	Extended to May 2025	Closed
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