

APPENDIX B OUTSTANDING RECOMMENDATIONS AFTER FOLLOW UP/ACTIONS

AUDIT REPORT	RISK LEVEL	OUTSTANDING RECOMMENDATION	CLIENT COMMENTS
Business Continuity Plans	High	Business Continuity Plans for both councils must be completed and adopted as soon as possible.	We now have an agreed Action plan for the completion of BCPs across the organisation. The Pid for the project has been supplied. Commencing 6/4/21 with a completion 1/7/21. The plans will be validated through an Organisational Table Top BC Exercise in June 21.
	High	Business Continuity Plans for every department must be completed and adopted as soon as possible.	
IR35	High	The working group must consider the status of all the examples raised in this report	AD for HR is undertaking initial investigations. Results will go back to working group.
	High	Any adjustments to employment status must be made if the working group decides it falls within IR 35.	AD for HR is undertaking initial investigations. Results will go back to working group.
	High	Status Determination Statements must be obtained for all existing consultants employed through their own companies and before any new ones are taken on. (These must be undertaken by the councils and not the consultant.)	IR35 page being set up on the Hub where there will be a procedure, guidance notes and a downloadable RAF and SDS. This part of the process will be owned by the HR team. Will be done by end of August.
	High	Any out of date or missing contract/agreement must be reviewed or written.	AD for HR is undertaking initial investigations. Results will go back to working group. End of July
	Medium	A review should be carried out of any staff who have been employed through Matrix for a year or longer.	AD for HR is undertaking investigations. Results will go back to working group. End of July

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IR35 (continued)	Medium	Consideration should be given to the way in which consultants are set up for work in terms of equipment and communications.	AD for HR is undertaking investigations. Results will go back to working group. End of July
	High	The working group must write procedures for all the steps which must be followed by managers when considering hiring consultants	IR35 page being set up on the Hub where there will be a procedure, guidance notes and a downloadable RAF and SDS. This part of the process will be owned by the HR team. Will be done by end of August.
	High	A page should be set up on the Hub, or the current Agency Workers page updated, to explain about the considerations to be made when hiring consultants and the new IR35 procedures should be accessed from this page.	IR35 page being set up on the Hub where there will be a procedure, guidance notes and a downloadable RAF and SDS. This part of the process will be owned by the HR team. Will be done by end of August.
	Medium	The working group should carry out occasional review of the process.	Future meetings will be set up as and when appropriate, and at least once a year e.g. to review new proposed IR35 documentation; review IR35 process and outcomes. <u>Audit note</u> To be tested at next follow up to ensure occasional meetings are taking place.
	High	Consideration should be given to awareness training for staff either via Olle or training via Teams.	Awareness session will be given to SMF as they are the group most likely to consider taking someone on who may be impacted. Will be done by end of September (to use new procedure and guidance documents).

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IR35 (continued)	Medium	Finance should investigate the use of the IR35 fields on Cafi and use if possible.	<p>Information regarding these fields has been obtained from Civica. In Civica Financials the IR35 functionality is an optional add on that is chargeable. Costs are not known at this point. It would allow the IR35 flags against suppliers to be set and dependent on input could lead to invoices being put in dispute where a supplier was determined to be subject to IR35 regulations. It would enable IR35 status determination results to be recorded on the system against suppliers.</p> <p><u>Audit note</u> Work still needs to be undertaken to establish whether this will be used or not.</p>
	Medium	The first time an invoice is processed for payment for a consultant, the payment must not be made until paperwork which supports the decision for/against IR35 is passed to the Creditors team.	<p>Creditors are manually raising any issues they spot with payments entered onto the Creditors system which would generate a payment to single officer consultancy firm.</p> <p><u>Audit note</u> It should be noted that no payment should be made without a self-determination and it is not clear whether this is the “issues” noted here. As there are few cases a check of any payments made will be carried out at the next follow up.</p>
	Medium	A centralised list of determinations should be held and this should be managed by HR.	As part of the new process, an IR35 drive is being set up by the HR team where all documentation regarding both the process and individual IR35 employment records will be kept. Will be done by end of August.

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OTHER REPORTS TO COMMITTEE	OUTSTANDING ACTION	COMMENTS
Risk Management	Hold facilitated workshops for CMT and Members to refresh understanding of roles and responsibilities.	Course drafted and passed to officer to produce an Olle course.
	Interactive training workshops across all levels.	
	Risk management refresher training for Members (especially newer ones).	
	All risk assessments to be put back onto Pentana Performance.	
	Contract risk management training and awareness, with a view to identifying strategically important contracts and associated risks.	
	Operational and service level risks to be recorded on one risk assessment for each service area. Service level risk registers to be reviewed six monthly at CMT with Directors/Asst Directors responsible for the service level risk registers.	This will be completed once risk assessments have been produced.
	Service level risk registers to be discussed at Departmental Management Team meetings.	Senior Managers to be reminded of this once the risk assessments have been completed.