



Internal Audit
Management Action Tracker
Q1 2024/25

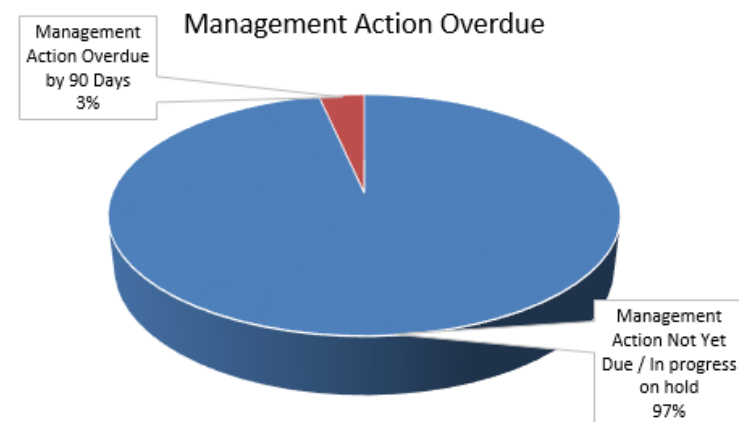
Plymouth City Council

Auditing for achievement

Plymouth City Council Audit Recommendation – Management Action Progress to 31/05/2024

In accordance with Public Sector Internal Auditing Standards, PSIAS, the chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action. As of 31st May 2024 there were fourteen 'Limited Assurance' audits that had management action outstanding.

This table sets out all those Limited Assurance audits, the number of high and medium priority recommendations made, details of how many of those recommendations have management action outstanding, those that await a significant control change and those that have been outstanding for more than 90 days of the agreed target implementation date agreed at the time the audit report was finalised. Of 123 management actions agreed 36 (29%) have been implemented and 87 (71%) remain outstanding, of which 3 (3%) are now overdue.



| Directorate | Audit Area (Date report issued) | Assurance Opinion | Number of Recommendations | | Management Action Outstanding | | Management Action In Progress – on hold due to significant control change target date revised or audit due. | | Management Action overdue by 90 days+ | |
|-------------------------------|--|-------------------|---------------------------|--------|-------------------------------|--------|---|--------|---------------------------------------|--------|
| | | | High | Medium | High | Medium | High | Medium | High | Medium |
| Adults Health and Communities | Adult Social Care Payment System 2023/24 | Limited Assurance | - | 4 | - | - | - | - | - | - |
| Adults Health and Communities | Client Financials Services (CFS) | Limited Assurance | 5 | 7 | 3 | 4 | 3 | 3 | - | 1 |
| Children's | Special Guardianship Orders F/Up 2023/24 | Limited Assurance | 2 | 5 | 1 | 4 | - | - | - | - |
| Children's | CYPF Additional Spend | Limited Assurance | 2 | 5 | 1 | 4 | 1 | 4 | - | - |
| Children's | SEND Governance 2023/24 | Limited Assurance | 3 | 2 | 3 | 1 | - | - | 2 | - |
| Children's | SEND Decision Making 2023/24 | Limited Assurance | 3 | 7 | 3 | 7 | - | - | - | - |
| Children's | SEND Commissioning and Contracting 2023/24 | Limited Assurance | 9 | 3 | 9 | 3 | - | - | - | - |

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|-------------|---|----------------------|------------------------------|--------|----------------------------------|--------|---|--------|--|--------|
| | | | High | Medium | High | Medium | High | Medium | High | Medium |
| Childrens | SEND Monitoring and Evaluation 2023/24 | Limited Assurance | 2 | 5 | 2 | 5 | - | - | - | - |
| Resources | Part 2 Report | Limited Assurance | 2 | 8 | 2 | 1 | - | - | - | - |
| Resources | Debtors 2023/24 | Limited Assurance | 5 | 5 | 4 | 4 | - | 1 | - | - |
| Resources | Declarations of Interest 2020/21* | Limited Assurance | - | 7 | - | 7 | - | 7 | - | - |
| Resources | Disclosure and Barring Service (DBS) | Limited Assurance | 5 | 9 | 4 | 8 | 4 | 8 | - | - |
| Resources | Hand Arm Vibration Syndrome 2022/23 | Limited Assurance | 3 | 7 | - | 2 | - | 2 | - | - |
| Resources | IR35 Off-Payroll Working | Limited Assurance | 3 | 5 | 2 | 3 | 2 | 3 | - | - |
| Total | | | 123 | | 87 | | 38 | | 3 | |

* It should be noted that this audit report was not finalised but action is being taken and will be subject to follow up audit in 2024/25.

Plymouth City Council Audit Recommendation – Status of overdue management action.

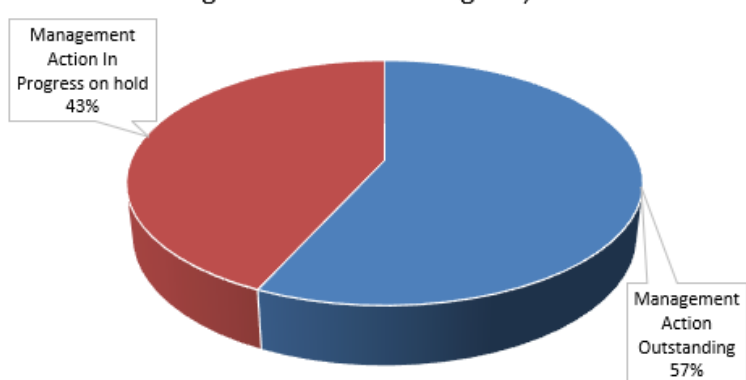
This table provides an indication of the current progress of management action taken to implement overdue audit recommendations and relevant audit updates to note.

| Directorate | Audit Area | Assurance Opinion | Status of Progress for Management Action overdue by 90 days+ | | | | Internal Audit Update / Comment |
|---|---------------------------|-------------------|--|-----------------------|---------------------------------|-----------------------|--|
| | | | High | | Medium | | |
| | | | Management Action Not Yet Taken | Partially Implemented | Management Action Not Yet Taken | Partially Implemented | |
| People | Client Financial Services | Limited Assurance | - | - | 1 | - | Outstanding management action relates to a joint training programme between PCC and LWSW. To cover complex and potential problem areas. |
| Children's Services | SEND Governance | Limited Assurance | 2 | - | - | - | Outstanding management action relates to implementation of a: <ul style="list-style-type: none"> Joint commissioning strategy for children and young people with SEND and adults with LD. SEND Communication Strategy. |
| | | | 2 | - | 1 | - | |
| Total management actions outstanding 90 days + | | | 3 | | | | |

Plymouth City Council Audit Recommendation – Status of management action in progress, on hold.

Of the 87 management actions outstanding 38 are currently in progress on hold the charts diagram below provides summarises the reason for this position.

Management Action In Progress, On Hold



Management Action In Progress - On Hold Due To

