



# Management Action Tracking Q4 Report 2024-25

## Plymouth City Council Audit & Governance Committee

July 2025

Official

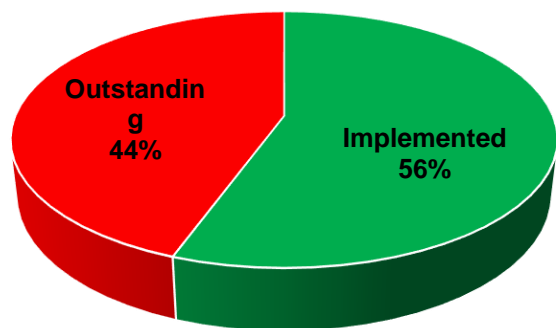
Louise Clapton – Assurance Manager

Tony Rose – Head of DAP

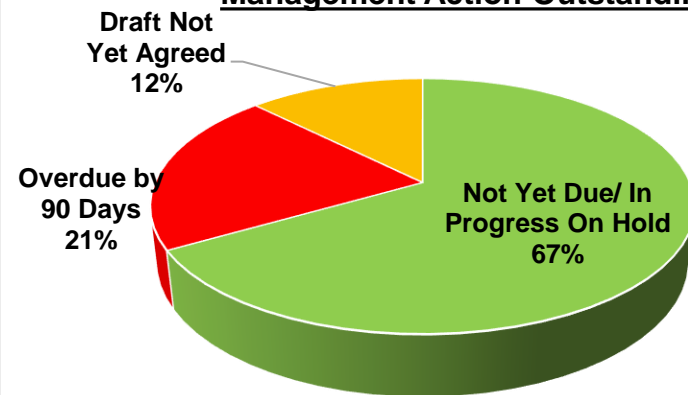
## Plymouth City Council Audit Recommendation – Management Action Progress to 31/03/2025

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 31<sup>st</sup> March 2025 there were ten agreed 'Limited Assurance' audits that had management action outstanding. Good progress continues to be made with one audit having implemented all agreed management action in Q4 and two receiving a Reasonable Assurance opinion through a follow up audit, highlighted green in the table below. Of 108 management actions agreed 60 (56%) have been implemented and 48 (44%) remain outstanding, of which 10 (21%) are now overdue.

**Status of Agreed Management Action**



**Management Action Outstanding**



The table below sets out all those Limited Assurance audits, the number of high and medium priority recommendations made, and details of how many of those recommendations have management action outstanding, those that are in progress, on hold, 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.

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 or audit due.		Management Action overdue by 90 days+	
			High	Medium	High	Medium	High	Medium	High	Medium
Adults Health and Communities	ASC Debt Management	Limited Assurance	5	5	1	1	-	-	-	-
Adults Health and Communities	ASC Service Provider Viability	Limited Assurance	3	1	3	1	-	-	-	-
Adults Health and Communities	Client Financials Services (CFS)	Limited Assurance	5	7	3	3	-	1	3	2

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			High	Medium	High	Medium	High	Medium	High	Medium
Children's Services	CYPF Additional Spend	Limited Assurance	2	5	1	2	1	2	-	-
Children's Services	SEND Governance 2023/24	Limited Assurance	4	2	-	1	-	-	-	1
Children's Services	SEND Commissioning and Contracting 2023/24	Limited Assurance	9	4	1	-	-	-	1	-
Children's Services	SEND Monitoring and Evaluation 2023/24	Limited Assurance	2	6	All outstanding Management Actions implemented					
Resources	Restricted, see part ii report.	Limited Assurance	2	8	2	1	-	-	2	1
Resources	Hand Arm Vibration Syndrome 2022/23	Limited Assurance	3	7	-	2	-	2	-	-
Resources	Debtors 2024/25	Limited Assurance	1	6	1	6	-	-	-	-
Resources	IR35 Off Payroll Working Follow Up 2024/25	Limited Assurance	3	4	3	2	-	-	-	-
Resources	Fuel Cards	Limited Assurance	11	3	11	3	-	-	-	-
Resources	Declarations of Interest	Limited Assurance	Follow Up conducted during 2024/25 resulted in a Reasonable Assurance audit opinion.							
Resources	Disclosure and Barring Service (DBS)	Limited Assurance	Follow Up conducted during 2024/25 resulted in a Reasonable Assurance audit opinion.							
Total			108		48		6		10	

## 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.

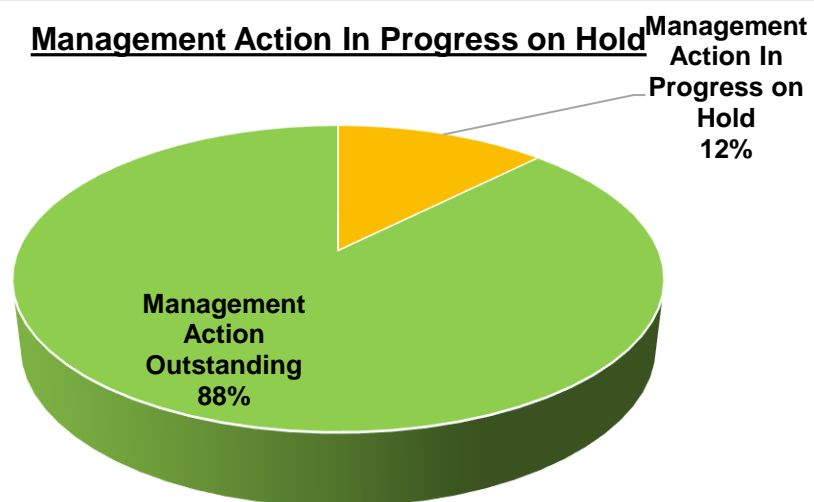
Directorate	Audit Area	Assurance Opinion	Status of Progress for Management Action overdue by 90 days+				Internal Audit Update / Comment
			High		Medium		
			Management Action Not Yet Taken	Partially Implemented	Management Action Not Yet Taken	Partially Implemented	
Adults, Health and Communities	Client Financial Services	Limited Assurance	-	3	1	1	<p>The team has acknowledged the need for consistent debt recovery monitoring, taken steps to address resource challenges through recruitment, and reinforced responsibilities among staff, but ongoing staffing constraints continue to impact full implementation.</p> <p>Progress has been made in reducing backlogs and improving processing times, with new tools and staffing contributing to improvements, but ongoing resource constraints and recruitment challenges continue to limit full implementation of the proposed strategies.</p> <p>While the Income Recovery Team continues to prioritise high-value debts and has taken steps to improve recovery efforts, persistent and worsening resource constraints—both within the team and in Legal—are significantly limiting the timely and comprehensive management of outstanding debt. The requirement to separate out bills has been incorporated into the planned development of the Eclipse Financial System and is scheduled to be addressed as part of a future implementation phase during 2024/25, in line with the managed rollout plan. Training on deprivation of assets and related financial matters is being reassessed and expanded in scope, with delivery planned to commence by August 2025 as part of a coordinated effort between Legal Services, CFST, and ASC.</p> <p>A task sheet system has been introduced to support consistent debt follow-up and process review, but limited staffing continues to challenge the team’s ability to balance follow-up on existing cases with action on new debts.</p>
Children's Services	SEND Governance	Limited Assurance	-	-	-	1	<p>New landing page to be launched with all updated information of the new processes and new team. This</p>

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			High		Medium		
			Management Action Not Yet Taken	Partially Implemented	Management Action Not Yet Taken	Partially Implemented	
							will be completed by the end of April 2025 with full updates for every page . Changes are now being finalised.
Children's Services	SEND Commissioning and Contracting	Limited Assurance	-	1	-	-	There is now a provisional plan to move the individual contracting and tracking of payments to the newly formed Brokerage team which sits in CYPF. The team has had to be recruited to so the date of transfer is not yet confirmed. The SEND commissioning officer will work with the Brokerage team manager to finalise the plan.
Resources	Restricted see part ii report	Limited Assurance	-	2	-	1	Restricted see part ii report
			-	6	1	3	
Total management actions outstanding 90 days +			10				

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

Of the 48 management actions outstanding 6 (17%) are currently in progress on hold the charts below summarise the reason for this position.

**Management Action In Progress on Hold**



**In Progress on Hold Due To:**

