



# Management Action Tracking Q1 Report 2025-26

## Plymouth City Council Audit & Governance Committee

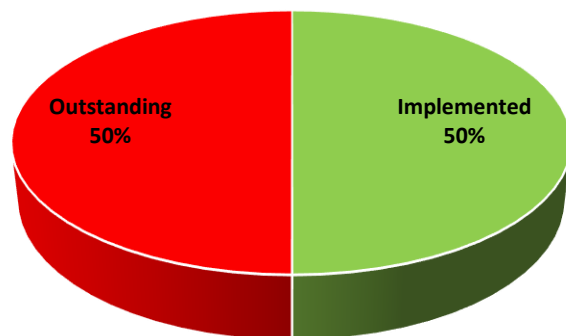
September 2025

Official

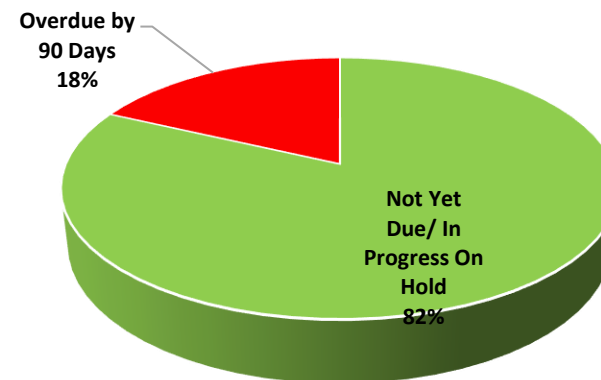
## Plymouth City Council Audit Recommendation – Management Action Progress to 30/06/2025

In accordance with Public Sector Internal Auditing Standards, PSIAS, now Global Internal Audit Standards (GIAS) 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 30<sup>th</sup> June 2025 there were 12 agreed 'Limited Assurance' audits that had management action outstanding. Good progress continues to be made with one audit having implemented all agreed management actions. Of 96 management actions agreed 48 (50%) have been implemented and 48 (50%) remain outstanding, of which 8 (18%) are now overdue and 4 (10%) are on hold due to a significant control change. We have taken the opportunity to update management actions to remove duplicates.

**Management Acton Status**



**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 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.

Audit and Governance Committee has a clear mandate to seek assurance on the implementation of management actions arising from audit recommendations. To effectively discharge this responsibility, the Committee can request the attendance of relevant officers to provide updates and respond to queries regarding progress on agreed action plans. Direct engagement with officers enables members to scrutinise the adequacy and timeliness of responses to audit findings, ensuring that governance, risk, and control arrangements are robust and effective, whilst promoting transparency, accountability, and continuous improvement.

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	ASC Debt Management (27/11/2024)	Limited Assurance	5	5	1	-	-	-	-	-
Adults Health and Communities	ASC Service Provider Viability (05/11/2024)	Limited Assurance	3	1	3	1	-	-	1	-
Adults Health and Communities	Client Financials Services (CFS) (20/04/2023)**	Limited Assurance	4	6	2	2	-	1	2	1
Adults Health and Communities	CSC to ASC Social Care Transitions (22/04/2025)	Limited Assurance	3	3	3	3	-	-	-	-
Children's Services	CYPF Additional Spend (22/01/2022)	Limited Assurance	2	5	1	2	-	2	1	-
Children's Services	SEND Governance (17/01/2024)	Limited Assurance	4	2	All outstanding management actions have been implemented					
Children's Services	SEND Commissioning and Contracting (20/03/2024)	Limited Assurance	9	4	1	-	-	-	1	-
Executive Office	Fuel Cards (27/06/2025) *	Limited Assurance	11	3	11	3	-	-	-	-
Resources	Cyber Governance and Access Management (13/10/2023)***	Limited Assurance	1	8	1	1	-	-	1	1
Resources	Hand Arm Vibration Syndrome (02/03/2023) ****	Limited Assurance	3	6	-	1	-	1	-	-
Resources	Debtors 01/07/2025 *	Limited Assurance	1	6	1	6	-	-	-	-

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			High	Medium	High	Medium	High	Medium	High	Medium
Resources	IR35 Off Payroll Working Follow Up 03/06/2025 *	Limited Assurance	3	4	3	2	-	-	-	-
Total			96		48		4		8	

\*Final reports sent in June 2025/26 no update sought on outstanding actions

\*\* Two high and one medium outstanding recommendations were consolidated into 1 High recommendation as all three related to CFS resource.

\*\*\* consolidated two high management actions into one.

\*\*\*\*consolidated two medium management actions into one

## 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+				Latest Management 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	-	2	1	-	<p>Financial assessments are completed within the KPI of an average of 28 days. Issues identified which impact on the timeliness of the whole process (from implementation of a service package, to referral being made, to assessments being undertaken) have been raised at ASC debt meetings and alongside this, separate business cases have been submitted and have been successful. In brief these are: - it has been agreed to recruit for another Deputy (new post) . It has been agreed to recruit for a financial support officer within Income Recovery Team (fill existing post). A new self-serve system (Bettercare Finance) is in the process of being created.</p> <p>Eclipse has been implemented for ASC however not yet the financial assessment side. This will likely be implemented in 2026. In order not to create a significant amount of duplication and additional pressure, the implementation of Eclipse Financials is essential once Bettercare Finance is operational. This is linked to the question of the separate billing of the third party tops as we need Eclipse to interact with the billing system and produce all invoices. We have been advised Eclipse has the functionality to produce separate invoices so need to wait for this.</p> <p>Management action also reliant on implementation of Eclipse phase three and training.</p>

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			High		Medium		
			Management Action Not Yet Taken	Partially Implemented	Management Action Not Yet Taken	Partially Implemented	
Adults Health and Communities	ASC Service Provider Viability	Limited Assurance	-	1	-	-	A Commissioning for Quality policy has been put in place which sets out how to monitor providers and the actions PCC will take. PCC are checking that there are explicit references to financial checks in the document. Development is ongoing.
Children's Services	CYPF Additional Spend	Limited Assurance	-	1	-	-	CareFirst capability needs to be maximised as the finance module is not transferring to Eclipse until 2026. Action to reissued guidance, integrate into the financial scheme of delegation for managers in CYPFS (HOS QA and Safeguarding) and develop regular reporting capability in CareFirst to ensure QA of sign offs is possible and incorrect authorisations are monitored has currently been put on hold for CQC Preparations.  However scoping out how the changes brought about by the move to Eclipse (Abolition of Low Cost Activity) impact on the Reporting.
Children's Services	SEND Commissioning and Contracting	Limited Assurance	-	1	-	-	A working group is in place. There is now a framework with amendments being made and the process is being refined with the new Head of Service. There are monthly transition meetings underway with partnership representation to continue to improve in this area.
Resources	Cyber Governance and access management ***	Limited Assurance	-	1	-	1	Draft IT Strategy in place and working to this, considering if further alignment required within draft or in addition for prevention, digital and AI.  Improvement plan in development by Delt for Joiners, Movers and Leavers. To be discussed with PCC Client. iTrent went live in June 2025 will need some time for this to embed and will then be looking to

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			High		Medium		
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							define digital identities, IT characteristics for role/position linked to systems, hardware, licences required to do their job.
			-	6	1	1	
Total management actions outstanding 90 days +			8				

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

Of the 48 management actions outstanding 4 (8%) are currently in progress on hold the charts below summarise the reason for this position:

- Three management actions are on hold due to awaiting the implementation of the Eclipse Financial Module, expected to be implemented in 2026.
- One management action is on hold due to service restructure that includes dedicated HSW resource.

