

APPENDIX 2 – High Priority Recommendations

2018-19 Internal Audit Annual Report Audit Committee 2nd September 2019

Introduction

This appendix summarises high priority recommendations arising in 2018-19 from audit reviews that attracted a 'no' or 'limited' assurance rating since our last update to Committee in January 2019. It provides Members with an overview of recommendations made in areas where control weaknesses have been identified that have constituted high risk to specific service objectives.

Satisfactory management responses to audit recommendations have been obtained. Follow up reviews will be conducted to assess the level of implementation of audit recommendations.

Reference	Audit Title
FR18-1	Payroll Key Controls
Four high priority recommendations have been raised within the following areas: <ul style="list-style-type: none">• Management of overpayments• Leavers• Changes to standing data• Expense payments.	

Reference	Audit Title
CS18-1	Placement Commissioning 16-17 Years
<p>Four high priority recommendations have been raised within the following areas:</p> <ul style="list-style-type: none"> • Completion of Placement Referral Request forms • Risk assessments • Timely completion of placement commissioning forms and risk/issues log • Housing Benefit claims. 	

Reference	Audit Title
CC18-1	Landlord Duty of Care – Fire Risk Assessments (FRAs)
<p>Two high priority recommendations have been raised within the following areas:</p> <ul style="list-style-type: none"> • Governance – training programmes • Assurance framework for the completion, inspection and monitoring of FRAs. 	

Reference	Audit Title
HASS18-5 (1)	Quaker Court TMO
<p>Five high priority recommendations have been raised within the following areas:</p> <ul style="list-style-type: none"> • Safeguarding (DBS checks) • Bank reconciliations • Management of bank accounts • Data security • Business Continuity. 	

Reference	Audit Title
HASS18-5 (2)	Redbrick TMO
<p>Five high priority recommendations have been raised within the following areas:</p> <ul style="list-style-type: none"> • Safeguarding (DBS checks) • Bank reconciliations • Management of bank accounts • Data security • Business Continuity. 	