

APPENDIX 3 – FOLLOW UP OUTCOMES

2020-21 Internal Audit Annual Report Audit Committee 5th October 2021

Introduction: This appendix gives details of the results of follow up of recommendations. It provides an indication of the level of implementation of audit recommendations by management.

1. Summary of actions where progress has been noted at follow up

This table sets out the rate of implementation of findings where recommendations have been found to be either implemented or partially implemented at follow up.

The detailed findings tables at section 2 below gives a more detailed breakdown of implemented, partially implemented and not implemented recommendations, which provides further information on how successful management have been in mitigating the identified risk exposure.

Number	Reference	Audit title	Rate of implementation of actions (see rating key below)
1	CC17-10	Gifts and Hospitality and Declarations of Interest	Good
2	CC17-5	Contract Management	Agreed actions have been fully implemented
3	CC18-6	Technology Debt Management (extended follow up – see Appendix 1)	Good
4	CC19-1	Landlord Duty of Care – FRA	Good
5	CC19-4	Cyber Security (extended follow up – see Appendix 1)	Good
6	CC20-5	Information Governance (extended follow up – see Appendix 1)	Good
7	FR18-1	Payroll – key controls review	Good
8	FR18-4	Procurement	Agreed actions have been fully implemented
9	FR18-5	Capital expenditure	Good
10	FR19-2	Right to Work Vetting Arrangements	Good
11	FR19-4	Symology (extended follow up – see Appendix 1)	Agreed actions have been fully implemented
12	FR20-1-1	Continuous Audit Monitoring – Cash Management	Good
13	FR20-1-2	Continuous Audit Monitoring – Accounts Payable	Good
14	FR20-1-3	Continuous Audit Monitoring – Treasury Management	Good
15	FR20-1-4	Continuous Audit Monitoring – Softbox	Agreed actions have been fully implemented
16	CS17-2	SEN transport	Good
17	CS18-3	Schools Financial Monitoring	Good

Number	Reference	Audit title	Rate of implementation of actions (see rating key below)
18	CS18-6-2	St John Evangelist RC Primary School	Good
19	CS18-6-4	Christ the King Roman Catholic Primary School	Agreed actions have been fully implemented
20	CS18-6-5	Rotherfield Primary School	Good
21	CS18-6-6	Holloway (Beacon High)	Good
22	CS18-6-7	Winton Primary School	Good
23	PS19-1	Placement Commissioning 16-17 year olds*	Good
24	PS19-5	Direct Payments	Agreed actions have been fully implemented
25	PS19-8	Stronger Families 19/20	Agreed actions have been fully implemented
26	AD19-2	Conewood Children's Centre	Good
27	AD20-1	Troubled Families 2020/21	Agreed actions have been fully implemented
28	ER18-1	Blue Badge	Good
29	ER19-3	Emergency Planning / Response *	Agreed actions have been fully implemented
30	ER20-3	Parking Services	Follow up activity is underway
31	ER19-4	S106	Good
32	HASS16-1	Adult Social Care Provider Failure (extended follow up – see Appendix 1)	Agreed actions have been fully implemented
33	HASS17-2	Annual Service Charges	Good
34	HASS18-3	Rent Income & Recovery*	Good
35	HASS18-4	Housing Voids	Good
36	HASS18-6	Voluntary Sector Organisation – Hilldrop Area Community Association	Good
37	HOU20-1	HomeBuild	Good
38	PH18-1	Public Health	Good

Rating key:

Dark green = 100% of actions have been closed

Light green = progress has been made on 80%+ of actions

Yellow = progress has been made on 60%-79% of actions

Amber = progress has been made on fewer than 59% of actions

Red = progress has not been made on any actions *or* actions are due however management have not engaged with follow up requests

2. Detailed 2020-21 follow up outcomes

2.1 Corporate/Cross-Cutting

Number	Audit title	Scope	Original assurance rating and number of findings	Follow up outcomes
CC17-10	Gifts and Hospitality and Declarations of Interest	To review the processing, recording, administering and monitoring of gifts and hospitality and declarations of interest.	Limited assurance 5 findings: <ul style="list-style-type: none"> • 2 high priority; and • 3 medium priority. 	All recommendations have now been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to four findings (two high priority and two medium priority) have been implemented; and • Recommendations relating to one medium priority finding have been partially implemented. <p>The finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> • Reminders to managers regarding approving gifts and hospitality (medium priority). <p>A revised target implementation date of 30/09/2021 has been agreed for the outstanding recommendations.</p>
CC17-5	Contract Management	To assess organisational oversight of third parties, to determine controls in place around business disruptions, data	Limited assurance 8 findings: <ul style="list-style-type: none"> • 4 high priority; and • 4 medium priority. 	All previous recommendations have been followed up and found to be implemented. No further follow up activity is planned, however new findings (including two high priority findings) have been raised in this area in the course of the 2020-21 review into contract management, details of which can be found in Appendices 1 and 2.

Number	Audit title	Scope	Original assurance rating and number of findings	Follow up outcomes
		security, and regulatory noncompliance.		
CC19-1	Landlord Duty of Care – FRA	To review the design and operation of controls in place surrounding Fire Risk Assessments for the Council’s Housing portfolio.	<p>Management letter issued</p> <p>4 findings:</p> <ul style="list-style-type: none"> • 2 high priority; • 1 medium priority; and • 1 low priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> • Recommendations relating to two findings (one medium priority and one low priority) have been implemented; and • Recommendations related to two high priority findings have been partially implemented. <p>The high priority findings where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> • Training for new contractor staff on use of the Advanced New Technology system; and • A backlog of tenancy management actions relating to Fire Risk Assessment completion, inspections and monitoring. <p>Both partially implemented findings were due to delays in appointing a third party contractor to deliver tenancy management actions, and a revised target implementation date of 31/03/2022 has been agreed for all outstanding recommendations to allow time to appoint a contractor and embed the agreed audit actions.</p>

2.2 Resources

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
FR18-1	Payroll – key controls review	To review the administration of salaries, addition of staff to payroll, removal, amendments, payroll payments, deductions, overpayments and overtime. To review staff expenses and any special payments to staff.	Limited assurance 11 findings: <ul style="list-style-type: none"> • 4 high priority; and • 7 medium priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to two medium priority findings have been implemented; and • Recommendations relating to nine findings (four high priority and five medium priority) have been partially implemented. The findings where recommendations were partially implemented related to: <ul style="list-style-type: none"> • Secondary review of overpayments and improvements to the overpayments monitoring spreadsheet (high priority); • Review and retention of leaver documentation (high priority); • Approval of changes to standing data (high priority); • Retention of supporting documentation for expenses (high priority); • Frequency of updates to policy and procedural documents (medium priority); • Creation of a payroll risk register (medium priority); • Review and retention of new starter documentation (medium priority);

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				<ul style="list-style-type: none"> • Inclusion of systems recovery details and timescales in IT contingency plans (medium priority); and • Reviews of payroll variances and reconciliations and amendments to thresholds for investigation of variances (medium priority). <p>Revised target implementation dates between 30/06/2021 and 30/09/2021 have been agreed for the outstanding recommendations. Where implementation dates have passed, management have been asked to provide evidence of implementation.</p>
FR18-4	Procurement	To review the end-to-end procurement process.	Moderate assurance 3 findings: <ul style="list-style-type: none"> • 1 medium priority; and • 2 low priority. 	All recommendations have been followed up and found to be implemented. No further follow up activity is planned.
FR18-5	Capital expenditure	To review the effectiveness of key controls in place surrounding the Council's capital programme.	Moderate assurance 6 findings: <ul style="list-style-type: none"> • 5 medium priority; and • 1 low priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to three findings have been closed (one medium priority implemented and one medium priority and one low priority superseded by revised recommendations relating to other findings); and • Recommendations relating to three medium priority findings have been partially implemented.

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				<p>The findings where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> • Guidance on frequency and content of contract management meetings (medium priority); • Creation and maintenance of capital projects tracker (medium priority); and • Monitoring of mis-classification of project expenditure as revenue expenditure (medium priority). <p>A revised target implementation date of 13/10/2021 has been agreed for the outstanding recommendations.</p>
FR19-2	Right to Work Vetting Arrangements	To review the Council's processes and controls for undertaking, recording, verification and monitoring 'right to work' checks in accordance with legislative requirements. To review controls surrounding right to work	<p>Limited assurance</p> <p>6 findings:</p> <ul style="list-style-type: none"> • 2 high priority; and • 4 medium priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> • Recommendations relating to five findings (two high and three medium priority) have been implemented; and • Recommendations related to one medium priority finding have not been implemented. <p>The findings where recommendations were not implemented related to:</p> <ul style="list-style-type: none"> • Creation of an HR risk register (medium priority). <p>A revised target implementation date of 31/07/2021 has been agreed for the outstanding recommendations. As this</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		checks for internal staff, agency staff, contractors and voluntary sector organisations.		has now passed, management have been asked to provide evidence of implementation.
FR20-1-1	Continuous Audit Monitoring (CAM) – Cash Management	To review key financial systems in line with the rolling CAM plan.	Limited assurance 3 control design findings: <ul style="list-style-type: none"> • 3 medium priority. 1 operating effectiveness finding: <ul style="list-style-type: none"> • 1 medium priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to two medium priority control design findings and one medium priority control operating effectiveness finding have been implemented; and • Recommendations relating to one medium priority control design finding have been partially implemented. The control design finding where recommendations were partially implemented related to: <ul style="list-style-type: none"> • Clearance of unidentified items from the suspense account. A revised target implementation date of 30/09/2021 has been agreed for the outstanding recommendations.

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
FR20-1-2	Continuous Audit Monitoring (CAM) – Accounts Payable	To review key financial systems in line with the rolling CAM plan.	Limited assurance 1 control design findings: <ul style="list-style-type: none"> • 1 medium priority. 4 operating effectiveness findings: <ul style="list-style-type: none"> • 1 high priority; • 2 medium priority; and • 1 low priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to one medium priority control design finding, and one medium priority and one low priority operating effectiveness finding have been implemented; and • Recommendations relating to one high priority operating effectiveness finding have been partially implemented but require retesting at a later date. The operating effectiveness finding where recommendations were partially implemented related to: <ul style="list-style-type: none"> • Separation of duties between inputter and authoriser (high priority). A revised target implementation date of 31/10/2021 has been agreed to provide time for the enhanced control to be tested in practice.
FR20-1-3	Continuous Audit Monitoring (CAM) – Treasury Management	To review key financial systems in line with the rolling CAM plan.	Moderate assurance 1 control design finding: <ul style="list-style-type: none"> • 1 medium priority. 2 operating effectiveness findings: <ul style="list-style-type: none"> • 1 medium priority; and 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to one medium priority control design finding have been partially implemented; and • No further operating effectiveness issues were noted.

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
			<ul style="list-style-type: none"> 1 low priority. 	<p>The control design finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> Formalising processes for monitoring budgets and cashflow, including secondary approval of deals (medium priority). <p>A revised target implementation date of 31/08/2021 has been agreed for the outstanding recommendations. As this has now passed, management have been asked for evidence of implementation.</p>
FR20-1-4	Continuous Audit Monitoring (CAM) – Softbox	To review key financial systems in line with the rolling CAM plan.	<p>No rating given (findings rolled forward from prior year)</p> <p>2 control design findings:</p> <ul style="list-style-type: none"> 1 medium priority; and 1 low priority. 	All recommendations have been followed up and found to be implemented. No further follow up activity is planned.

2.3 People

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
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Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
CS17-2	SEN transport	To review the impact of increasing costs and demographic issues on service delivery as well as arrangements for ensuring ongoing viability.	No assurance 9 findings: <ul style="list-style-type: none"> • 7 high priority; and • 2 medium priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to six high priority findings have been implemented; and • Recommendations relating to three findings (one high priority and two medium priority) have been partially implemented. The findings where recommendations were partially implemented related to: <ul style="list-style-type: none"> • The use and retention of passenger profiles and risk assessments (high priority); • Transport training for service users as part of transition to adult social care (medium priority); and • Route mapping and monitoring compliance with planned routes (medium priority). Revised target implementation dates between 31/12/2020 and 31/03/2022 were agreed for the outstanding recommendations. Where implementation dates have passed, management have been asked to provide evidence of implementation.
CS18-3	Schools Financial Monitoring	To review the Council's ongoing financial	Management letter issued 1 finding: <ul style="list-style-type: none"> • 1 medium priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		monitoring arrangements in respect of schools.		<ul style="list-style-type: none"> Recommendations relating to one medium priority finding have been partially implemented. <p>The finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> Seeking feedback from schools (medium priority). <p>A revised target implementation date of 30/09/2021 has been agreed for the outstanding recommendations.</p>
CS18-6-2	St John Evangelist RC Primary School	To carry out a risk based review of a school/children's centre.	<p>Moderate assurance</p> <p>3 findings:</p> <ul style="list-style-type: none"> 3 medium priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> Recommendations relating to two medium priority findings have been implemented; and Recommendations relating to one medium priority finding have been partially implemented. <p>The finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> Procurement of cleaning contract (medium priority). <p>A revised target implementation date of 01/09/2021 has been agreed for the outstanding recommendations.</p> <p>In line with the revised approach to establishment audit follow ups agreed at Audit Committee in May 2021, any further progress against recommendations will be assessed and agreed by the People Directorate Management Team.</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				Outcomes will be reported to Internal Audit via the Council's Controls Board.
CS18-6-4	Christ the King Roman Catholic Primary School	To carry out a risk based review of a school/children's centre.	Limited assurance 10 findings: <ul style="list-style-type: none"> • 3 high priority; and • 7 medium priority. 	All recommendations have been followed up and found to be implemented. No further follow up activity is planned.
CS18-6-5	Rotherfield Primary School	To carry out a risk based review of a school/children's centre.	Moderate assurance 7 findings: <ul style="list-style-type: none"> • 2 high priority; • 3 medium priority; and • 2 low priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to three low priority findings have been implemented; • Recommendations relating to three findings (two high priority and one medium priority) have been partially implemented; and • Recommendations relating to one finding have been closed, as the residual risk was accepted by management. The findings where recommendations were partially implemented related to: <ul style="list-style-type: none"> • Retention of supporting information and evidence of approval for bank reconciliations (high priority); • The absence of a document retention policy (high priority); and

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				<ul style="list-style-type: none"> The inclusion of declarations of interest at meetings of the Governing Body (medium priority). <p>Revised target implementation dates between 31/08/2020 and 31/10/2020 have been agreed for the outstanding recommendations.</p> <p>In line with the revised approach to establishment audit follow ups agreed at Audit Committee in May 2021, any further progress against recommendations will be assessed and agreed by the People Directorate Management Team. Outcomes will be reported to Internal Audit via the Council's Controls Board.</p>
CS18-6-6	Holloway (Beacon High)	To carry out a risk based review of a school/children's centre.	<p>No assurance</p> <p>14 findings:</p> <ul style="list-style-type: none"> 9 high priority; and 5 medium priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> Recommendations relating to six findings (three high priority and three medium priority) have been implemented; Recommendations relating to seven findings (five high priority and two medium priority) have been partially implemented; and Recommendations relating to one high priority finding were not implemented. <p>The findings where recommendations were partially implemented related to:</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				<ul style="list-style-type: none"> • Authorisation for debit card and BACS payments (high priority); • Monitoring of aged debt (high priority); • Supporting documentation for cash receipts (high priority); • The use of a leavers checklist (high priority); • Updating the data protection policy (high priority); • Bank reconciliations not performed at regular intervals (medium priority); and • Updating and completeness of the risk register (medium priority). <p>The finding where recommendations were not implemented related to:</p> <ul style="list-style-type: none"> • A lack of lettings policy (high priority). <p>Revised target implementation dates between 01/09/2020 and 31/10/2020 were agreed for the outstanding recommendations.</p> <p>In line with the revised approach to establishment audit follow ups agreed at Audit Committee in May 2021, any further progress against recommendations will be assessed and agreed by the People Directorate Management Team. Outcomes will be reported to Internal Audit via the Council's Controls Board.</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
CS18-6-7	Winton Primary School	To carry out a risk based review of a school/children's centre.	Moderate assurance 8 findings: <ul style="list-style-type: none"> • 1 high priority; • 5 medium priority; and • 2 low priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> • Recommendations relating to seven findings (one high priority, four medium priority and two low priority) have been implemented; and • Recommendations relating to one medium priority finding have been partially implemented. <p>The finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> • Planned maintenance programme (medium priority). <p>A revised target implementation date of 31/03/2021 has been agreed for the outstanding recommendations.</p> <p>In line with the revised approach to establishment audit follow ups agreed at Audit Committee in May 2021, any further progress against recommendations will be assessed and agreed by the People Directorate Management Team. Outcomes will be reported to Internal Audit via the Council's Controls Board.</p>
HASS18-2	Mental Health Safeguarding Processes*	To review the arrangements and processes in place surrounding	Management letter issued 3 findings: <ul style="list-style-type: none"> • 1 high priority; and 2 medium priority.	Follow up work is ongoing on the recommendations relating to the three audit findings (one high priority and two medium priority).

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		mental health safeguarding.		
PS19-1	Placement Commissioning 16-17 year olds*	To review the Council's commissioning processes for Looked After Children and Children in Need to ensure that best value is obtained and care quality is monitored in line with Children's Services Joint Commissioning Policy. To also include a review of the effectiveness of assessment/ placement processes, budget monitoring	<p>Limited assurance</p> <p>6 findings:</p> <ul style="list-style-type: none"> • 3 high priority; and • 3 medium priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> • Recommendations relating to five findings (three high priority and two medium priority) have been partially implemented; and • Recommendations relating to one medium priority finding have not been implemented. <p>The finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> • Recording approvals on placement request referral forms (high priority); • Monitoring of completion, timeliness and adequacy of risk assessment forms (high priority); • Supporting young adults' claims for housing benefit (high priority); • Target timescales for completion and authorisation of placement commissioning forms (medium priority); and • Timeliness of site visits (medium priority). <p>The finding where recommendations were not implemented related to:</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		and/or contract management.		<ul style="list-style-type: none"> Procurement of a new records management system (medium priority). <p>At the date of this report all revised action implementation dates had passed and management had provided evidence in response to a follow up request. Follow up testing is underway to confirm action implementation and good progress has been noted.</p>
PS19-5	Direct Payments	To review the effectiveness of controls in place to mitigate key risks relating to the assessment, payment, management and monitoring of Direct Payments for Adults and Children.	<p>Limited assurance</p> <p>6 findings:</p> <ul style="list-style-type: none"> 3 high priority; 2 medium priority; and 1 low priority. 	All recommendations have been followed up and found to be implemented. No further follow up activity is planned.
PS19-8	Stronger Families 19/20	To review compliance with the requirements of the Troubled Families	<p>Management letter issued</p> <p>3 findings:</p> <ul style="list-style-type: none"> 3 medium priority. 	All recommendations have been followed up and found to be implemented. No further follow up activity is planned.

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		Memorandum of Understanding between the Council and MHCLG.		
AD19-2	Conewood Children's Centre	To carry out a risk based review of a school/children's centre. Audit following concerns.	Management letter issued 5 findings: <ul style="list-style-type: none"> • 5 high priority. 	<p>Since the audit fieldwork, the management of the Children's Centre has returned to the Council. As a result, recommendations relating to two high priority findings are no longer relevant due to a move from localised HR and payroll processes to using the Council's processes, which have been audited elsewhere.</p> <p>All other recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> • Recommendations relating to two high priority findings have been implemented; and • Recommendations relating to one high priority finding have been partially implemented. <p>The finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> • Investigation into accuracy of pension payments (high priority). <p>A revised target implementation date of 30/09/2021 has been agreed for the outstanding recommendations.</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
AD20-1	Troubled Families 2020/21	To review compliance with the requirements of the Troubled Families Memorandum of Understanding between the Council and MHCLG.	Management letter issued 1 finding: <ul style="list-style-type: none"> 1 medium priority. 	All recommendations have been followed up and found to be implemented. No further follow up activity is planned.

2.4 Environment and regeneration

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
ER18-1	Blue Badge	To review the administration and issue of blue badges. To include a review of controls	Moderate assurance 5 findings: <ul style="list-style-type: none"> 5 medium priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> Recommendations relating to three medium priority findings have been implemented; and Recommendations relating to two medium priority findings have been partially implemented.

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		surrounding enforcement.		<p>The findings where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> • Regular performance reporting and oversight (medium priority); and • Amendments to and approval of the Blue Badge Policy and Information Manual (medium priority). <p>A revised target implementation date of 30/06/2021 was agreed for the outstanding recommendations. This date has now passed and management have been asked to provide evidence of implementation.</p>
ER18-5	Greenspace Income	Risk based review.	<p>N/A – a management letter was issued</p> <p>3 findings:</p> <ul style="list-style-type: none"> • 2 high priority; and • 1 medium priority. 	<p>In March 2021, management requested an extension of due dates for all actions as key staff at the Council’s partner organisation for this work were furloughed and actions could not be completed in their absence.</p> <p>A revised target implementation date of 30 September 2021 has been agreed for all recommendations.</p>
ER19-3	Emergency Planning / Response *	Risk based review of the governance framework, internal controls and processes in place for responding effectively to a	<p>Moderate assurance</p> <p>1 findings:</p> <ul style="list-style-type: none"> • 1 medium priority. 	<p>All recommendations have been followed up and found to be implemented. No further follow up activity planned.</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		disruptive event within the community within a suitable timeframe.		
ER19-4	S106	Risk based review surrounding the Council's arrangement for managing and monitoring S106 obligations in accordance with Council policy and legislation.	Moderate assurance 4 findings: <ul style="list-style-type: none"> • 1 high priority; and • 3 medium priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to three findings (one high priority and two medium priority) have been implemented; and • Recommendations relating to one medium priority finding have been partially implemented. The finding where recommendations were partially implemented related to: <ul style="list-style-type: none"> • Monitoring of expenditure of funding allocations (medium priority). A revised target implementation date of 31/10/2021 has been agreed for the outstanding recommendations.
ER20-3	Parking Services	To review the effectiveness of the governance arrangements in place surrounding the	Limited 10 findings: <ul style="list-style-type: none"> • 4 high priority; and • 6 medium priority. 	Target implementation dates have now been reached for all recommendations, and follow up activity is underway.

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		interpretation, monitoring and compliance with legislative requirements relating to parking.		

2.5 Housing

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
HASS17-2	Annual Service Charges	To review the methodology for calculation to assess whether reasonable, fair and complete. To assess the adequacy of supporting documentation for charges. To determine	Limited assurance 6 findings: <ul style="list-style-type: none"> • 1 high priority; and • 5 medium priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to two medium priority findings have been implemented; and • Recommendations relating to four findings (one high priority and three medium priority) have been partially implemented. The finding where recommendations were partially implemented related to:

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		whether income is maximised.		<ul style="list-style-type: none"> • Approach to calculation and review of chargeable costs (high priority); • Frequency of data submissions and review (medium priority); • Level of detail in leaseholder charge breakdowns (medium priority); and • Formal training for officers (medium priority). <p>A revised target implementation date of 31/07/2021 was agreed for the outstanding recommendations. As this implementation date has passed, management have been asked to provide evidence of implementation. Additional evidence has been received and follow up audit work is underway.</p>
HASS18-3	Rent Income & Recovery*	To review the effectiveness and efficiency of the Council's arrangements for rent collection and rent arrears following the introduction of Universal Credit.	<p>Moderate assurance</p> <p>5 findings:</p> <ul style="list-style-type: none"> • 1 high priority; • 3 medium priority; and • 1 low priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> • Recommendations relating to two findings (one medium priority and one low priority) have been implemented; and • Recommendations relating to three findings (one high priority and two medium priority) have been partially implemented. <p>The findings where recommendations were partially implemented related to:</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				<ul style="list-style-type: none"> • Separation of duties in rent level calculations and approval (high priority); • Defining timescales for escalation of arrears (medium priority); and • Separation of duties for financial reconciliations (medium priority). <p>A revised target implementation date of 30/06/2021 has been agreed for the outstanding recommendations. As this implementation date has passed, management have been asked to provide evidence of implementation.</p>
HASS18-4	Housing Voids	<p>To ensure that the following key objectives are being met:</p> <ul style="list-style-type: none"> • Sound policies and procedures in place for the management of empty Council properties (voids) and these are adhered to by all staff; 	<p>Moderate assurance</p> <p>6 findings:</p> <ul style="list-style-type: none"> • 5 medium priority; and • 1 low priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> • Recommendations relating to five findings (four medium priority and one low priority) have been implemented; and • Recommendations relating to one medium priority finding have not been implemented. <p>The finding where recommendations were not implemented related to:</p> <ul style="list-style-type: none"> • Updates to the void recharges (medium priority). <p>A revised target implementation date of 30/09/2021 has been agreed for the outstanding recommendations.</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		<ul style="list-style-type: none"> • Appropriate action is taken to minimise the time that Council properties are empty and classified as void. Relevant performance and financial information is produced and monitored in order to assist with this process; <p>Repairs to void properties are restricted to those essential to meet the Council's re-let standard. All rechargeable repairs are fully and promptly</p>		

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		charged to the outgoing tenant and appropriate action is taken to recover the sums due.		
HASS18-5-2	Gambier House Tenant Management Organisation (TMO)	To carry out a risk based review of a TMO.	Limited assurance 12 findings: <ul style="list-style-type: none"> • 10 medium priority; and • 2 low priority. 	Recommendations have not yet been followed up. In line with the revised approach to follow up activity reported to Audit Committee in May 2021, progress against recommendations for this audit (along with other establishment audits) will be assessed and agreed by the Homes and Neighbourhoods Directorate Management Team. Outcomes will be reported to Internal Audit via the Council's Controls Board.
HASS18-6	Voluntary Sector Organisation (VSO) – Hilldrop Area Community Association (HACA)	To review VSO monitoring arrangements. To include a visit to one VSO.	Limited assurance 6 findings: <ul style="list-style-type: none"> • 2 high priority; and • 4 medium priority. 	All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to three findings (two high priority and one medium priority) have been implemented; and • Recommendations relating to three medium priority findings have been partially implemented. The findings where recommendations were partially implemented related to:

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				<ul style="list-style-type: none"> • Guidance notes on separation of duties for banking (medium priority); • Amount of cash held on site (medium priority); and • Declarations of interest at trustee meetings and for employees (medium priority). <p>Revised target implementation dates between 30/11/2020 and 31/12/2020 have been agreed for the outstanding recommendations.</p> <p>In line with the revised approach to follow up activity reported to Audit Committee in May 2021, further progress against recommendations for this audit (along with other VSO establishment audits) will be assessed and agreed by the Fairer Together Directorate Management Team. Outcomes will be reported to Internal Audit via the Council's Controls Board.</p>
HASS19-2-1	Newbery House Tenant Management Organisation (TMO)	To carry out a risk based review of a TMO.	<p>No assurance</p> <p>13 findings:</p> <ul style="list-style-type: none"> • 11 high priority; and • 2 medium priority. 	<p>Recommendations have not yet been followed up, as a postponement of the follow up was requested by the Council's TMO Team due to remote working constraints. In line with the revised approach to follow up activity reported to Audit Committee in May 2021, progress against recommendations for this audit (along with other TMO establishment audits) will be assessed and agreed by the Homes and Neighbourhoods Directorate Management Team. Outcomes will be reported to Internal Audit via the Council's Controls Board.</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
HASS19-2-4	Arch Elm Tenant Management Organisation (TMO)	To carry out a risk based review of a TMO.	No assurance 11 findings: <ul style="list-style-type: none"> • 6 high priority; and • 5 medium priority. 	Recommendations have not yet been followed up. In line with the revised approach to follow up activity reported to Audit Committee in May 2021, progress against recommendations for this audit (along with other TMO establishment audits) will be assessed and agreed by the Homes and Neighbourhoods Directorate Management Team. Outcomes will be reported to Internal Audit via the Council's Controls Board.
HASS19-5	Disability Action in Islington – Voluntary Sector Organisation (VSO)	To review VSO monitoring arrangements. To include a visit to one VSO.	Management letter issued 7 findings: <ul style="list-style-type: none"> • 5 high priority; and • 2 medium priority. 	Recommendations have not yet been followed up. In line with the revised approach to follow up activity reported to Audit Committee in May 2021, progress against recommendations for this audit (along with other VSO establishment audits) will be assessed and agreed by the Fairer Together Directorate Management Team. Outcomes will be reported to Internal Audit via the Council's Controls Board.
HASS19-6	Housing Revenue Account (HRA)	To assess the adequacy and effectiveness of the Council's controls around the management and ongoing monitoring of the Housing	Moderate assurance 5 findings: <ul style="list-style-type: none"> • 1 high priority; • 3 medium priority; and • 1 low priority. 	Two of the five findings raised at audit have been followed up, and follow up is ongoing relating to the three remaining findings. Outcomes to date are as follows: <ul style="list-style-type: none"> • Recommendations relating to two findings (one medium priority and one low priority) have been implemented; • Follow up work is ongoing on the recommendations relating to two findings (one high priority and one medium priority); and

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		Revenue Account.		<ul style="list-style-type: none"> One medium priority finding is not yet due for follow up.
HOU20-1	HomeBuild Programme	To assess the Council's arrangements for governance, risk management and quality management of the HomeBuild programme.	<p>Moderate assurance</p> <p>4 findings:</p> <ul style="list-style-type: none"> 1 high priority; and 3 medium priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> Recommendations relating to one medium priority finding have been implemented; and Recommendations relating to three findings (one high priority and two medium priority) have been partially implemented. <p>The finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> Integration of viability appraisal model with performance management (high priority); Introduction of a formal change control procedure (medium priority); and Implementation of a quality management plan (medium priority). <p>A revised target implementation date of 31/01/2022 has been agreed for the outstanding recommendations.</p>

2.6 Public Health

Number	Audit title	Indicative scope	Original audit – assurance rating and number of findings	Follow up outcomes
PH18-1	Public Health	Risk based review based on risk assessment conducted in-year. The review focussed on key controls surrounding partnership arrangements, with a focus on sexual health services.	Moderate assurance 5 findings: <ul style="list-style-type: none"> • 5 medium priority. 	<p>All recommendations have been followed up and a good rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> • Recommendations relating to one medium priority finding have been implemented. • Recommendations relating to three medium priority findings have been partially implemented. • Recommendations relating to one medium priority finding have not been implemented. <p>The findings where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> • Updates to strategic partnership documents and Memorandum of Understanding; • Development of a risk register (medium priority); and • Inclusion of performance monitoring in the Memorandum of Understanding (medium priority). <p>The finding where recommendations were not implemented related to:</p> <ul style="list-style-type: none"> • Finalisation of contract variations (medium priority). <p>A revised target implementation date of 30/09/2021 has been agreed for the outstanding recommendations.</p>

* Denotes a principal risk

APPENDIX ENDS