

## APPENDIX 3 – FOLLOW UP OUTCOMES

### 2021-22 Internal Audit Interim Report

### Audit Committee 31<sup>st</sup> January 2022

**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 (extended follow up – see Appendix 1)	Good
2	CC18-6	Technology Debt Management	Good
3	CC19-1	Landlord Duty of Care – FRA	Good
4	CC19-4	Cyber Security	Good

<b>Number</b>	<b>Reference</b>	<b>Audit title</b>	<b>Rate of implementation of actions (see rating key below)</b>
5	CC20-2	Programme Management Office (PMO) (extended follow up – see Appendix 1)	Follow up activity is underway
6	CC20-5	Information Governance	Reasonable
7	CC20-6	Contract Management	Good
8	FR18-1	Payroll – key controls review	Follow up activity is underway
9	FR18-5	Capital expenditure	Reasonable
10	FR19-2	Right to Work Vetting Arrangements (extended follow up – see Appendix 1)	Good
11	FR20-1-1	Continuous Audit Monitoring – Cash Management	Good
12	FR20-1-2	Continuous Audit Monitoring – Accounts Payable	Agreed actions have been fully implemented
13	FR20-1-3	Continuous Audit Monitoring – Treasury Management	Good
14	FR20-2	IT application review – CivicaPay	Agreed actions have been fully implemented
15	CS17-2	SEN transport	Good
16	CS18-3	Schools Financial Monitoring	Good
17	CS18-6-2	St John Evangelist RC Primary School	Good
18	CS18-6-5	Rotherfield Primary School	Good

<b>Number</b>	<b>Reference</b>	<b>Audit title</b>	<b>Rate of implementation of actions (see rating key below)</b>
19	CS18-6-6	Holloway (Beacon High)	Good
20	CS18-6-7	Winton Primary School	Good
21	HASS18-2	Mental Health Safeguarding Processes	Follow up activity is underway
22	PS19-1	Placement Commissioning 16-17 year olds	Good
23	PS19-5	Direct Payments (extended follow up – see Appendix 1)	Agreed actions have been fully implemented
24	AD19-2	Conewood Children’s Centre	Good
25	PS20-2	Safeguarding adults – governance and records management (extended follow up – see Appendix 1)	Follow up activity is underway
26	ER18-1	Blue Badge	Good
27	ER18-5	Greenspace Income	Follow up activity is underway
28	ER19-4	S106 (extended follow up – see Appendix 1)	Good
29	ER20-3	Parking Services (extended follow up – see Appendix 1)	Follow up activity is underway
30	AD20-2	Commercial Waste Recovery Plan	Follow up activity is underway
31	AD20-3	People Friendly Streets	Follow up activity is underway
32	HASS17-2	Annual Service Charges	Good
33	HASS18-3	Rent Income & Recovery	Good

Number	Reference	Audit title	Rate of implementation of actions (see rating key below)
34	HASS18-4	Housing Voids	Reasonable
35	HASS18-6	Voluntary Sector Organisation – Hilldrop Area Community Association	Good
36	HOU20-1	HomeBuild (extended follow up – see Appendix 1)	Good
	PH18-1	Public Health	Good

**Rating key:**

Dark green = 100% of recommendations have been closed

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

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

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

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

Grey = evidence has been received and is currently being assessed by Internal Audit

## 2. Detailed 2021-22 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 (12 recommendations in total): <ul style="list-style-type: none"> <li>• 2 high priority; and</li> <li>• 3 medium priority.</li> </ul>	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"> <li>• Eleven recommendations relating to four findings (two high priority and two medium priority) have been implemented; and</li> <li>• One recommendation relating to one medium priority finding has been partially implemented.</li> </ul> The finding where recommendations were partially implemented related to: <ul style="list-style-type: none"> <li>• The automated generation of a register of gifts and hospitality (medium priority).</li> </ul> A revised target implementation date of 31/12/2021 has been agreed for the outstanding recommendation.
CC18-6	Technology Debt Management	IT audit review of Technology Debt Management	Management letter issued 4 findings (9 recommendations in total): <ul style="list-style-type: none"> <li>• 1 high priority; and</li> <li>• 3 medium priority.</li> </ul>	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"> <li>• Eight recommendations relating to three findings (one high priority and two medium priority) have been implemented; and</li> </ul>

Number	Audit title	Scope	Original assurance rating and number of findings	Follow up outcomes
				<ul style="list-style-type: none"> <li>One recommendation related to a medium priority finding has been partially implemented.</li> </ul> <p>The medium priority finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> <li>IT asset management.</li> </ul> <p>A revised target implementation date of 31/03/2022 has been agreed for the outstanding recommendation.</p>
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 (4 recommendations in total):</p> <ul style="list-style-type: none"> <li>2 high priority;</li> <li>1 medium priority; and</li> <li>1 low priority.</li> </ul>	<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"> <li>Two recommendations relating to two findings (one medium priority and one low priority) have been implemented; and</li> <li>Two recommendations related to two high priority findings have been partially implemented.</li> </ul> <p>The high priority findings where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> <li>Creation of a fire training plan; and</li> <li>A backlog of tenancy management actions relating to Fire Risk Assessment completion, inspections and monitoring.</li> </ul> <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</p>

Number	Audit title	Scope	Original assurance rating and number of findings	Follow up outcomes
				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.
CC19-4	Cyber Security	IT audit review of Cyber Security arrangements	Limited assurance 8 findings (16 recommendations in total): <ul style="list-style-type: none"> <li>• 2 high priority; and</li> <li>• 6 medium priority.</li> </ul>	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"> <li>• Eleven recommendations relating to six findings (one high priority and five medium priority) have been implemented;</li> <li>• The risk associated with one recommendation (related to a medium priority finding) was assessed by management and accepted; and</li> <li>• Four recommendations relating to one high and one medium priority finding have been partially implemented.</li> </ul> The findings where recommendations were partially implemented related to: <ul style="list-style-type: none"> <li>• Legacy/end of life technology and infrastructure (high priority); and</li> <li>• Cyber security risk management (medium priority).</li> </ul> Revised target implementation dates between 31 December 2021 and 31 July 2022 have been agreed for the outstanding recommendations.

Number	Audit title	Scope	Original assurance rating and number of findings	Follow up outcomes
CC20-5	Information Governance	Review of Information Governance records management.	Moderate assurance 5 findings (9 recommendations in total): <ul style="list-style-type: none"> <li>• 5 medium priority.</li> </ul>	<p>All recommendations have been followed up and a reasonable rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> <li>• Three recommendations relating to three medium priority findings have been implemented;</li> <li>• Three recommendations relating to three medium priority findings have been partially implemented; and</li> <li>• Three recommendations relating to two medium priority findings have not been implemented.</li> </ul> <p>The medium priority findings where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> <li>• Assignment of roles and responsibilities;</li> <li>• Retention of records; and</li> <li>• Updates to asset register.</li> </ul> <p>The medium priority findings where recommendations were not implemented related to:</p> <ul style="list-style-type: none"> <li>• Retention of records; and</li> <li>• Classification of records.</li> </ul> <p>Revised target implementation dates of 31 March 2022 have been agreed for the outstanding recommendations.</p>
CC20-6	Contract Management	Ongoing programme of assurance against this area of key risk.	Limited assurance 8 findings (11 recommendations in total): <ul style="list-style-type: none"> <li>• 2 high priority; and</li> </ul>	<p>All recommendations which have reached their target date have been followed up. Outcomes to date are as follows:</p>



Number	Audit title	Scope	Original assurance rating and number of findings	Follow up outcomes
			<ul style="list-style-type: none"> <li>6 medium priority.</li> </ul>	<ul style="list-style-type: none"> <li>Five recommendations relating to five findings (two high priority and three medium priority) have been implemented.</li> </ul> <p>The remaining six recommendations have not yet reached their target date and will be followed up when that happens.</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	<p>Limited assurance</p> <p>11 findings (22 recommendations in total):</p> <ul style="list-style-type: none"> <li>4 high priority; and</li> <li>7 medium priority.</li> </ul>	All recommendations have been followed up and a good rate of implementation of actions was noted and reported to Audit Committee in October 2021. Further evidence has been provided and additional follow up work is being undertaken to verify implementation of outstanding actions.

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		payments to staff.		
FR18-5	Capital expenditure	To review the effectiveness of key controls in place surrounding the Council's capital programme.	<p>Moderate assurance 6 findings (18 recommendations in total):</p> <ul style="list-style-type: none"> <li>• 5 medium priority; and</li> <li>• 1 low priority.</li> </ul>	<p>All recommendations have been followed up and a reasonable rate of implementation of actions has been noted. Outcomes to date are as follows:</p> <ul style="list-style-type: none"> <li>• 11 recommendations relating to five medium priority and one low priority findings have been closed;</li> <li>• Two recommendations relating to two medium priority findings have been partially implemented; and</li> <li>• Five recommendations relating to three medium priority findings have not been implemented.</li> </ul> <p>The findings where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> <li>• Adding the revised Capital Expenditure guidance document to intranet; and</li> <li>• Summary reporting on financial performance to directorate-level delivery boards.</li> </ul> <p>The findings where recommendations were not implemented related to:</p> <ul style="list-style-type: none"> <li>• Ownership and approval of the revised Capital Expenditure guidance;</li> <li>• Review and sign-off of transfers of wrongly capitalised expenditure to revenue; and</li> </ul>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				<ul style="list-style-type: none"> <li>Creation and reconciliation of a central Capital Projects tracker.</li> </ul> <p>A revised target implementation date of 13/10/2021 was agreed for the outstanding recommendations. As this target date has passed, we have sought an update from action owners.</p>
FR20-1-1	Continuous Audit Monitoring (CAM) – Cash Management	To review key financial systems in line with the rolling CAM plan.	<p>Limited assurance</p> <p>3 control design findings (7 recommendations in total):</p> <ul style="list-style-type: none"> <li>3 medium priority.</li> </ul> <p>1 operating effectiveness finding (1 recommendation in total):</p> <ul style="list-style-type: none"> <li>1 medium priority.</li> </ul>	<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"> <li>Seven recommendations relating to two medium priority control design findings and one medium priority control operating effectiveness finding have been implemented; and</li> <li>One recommendation relating to a medium priority control design finding has been partially implemented.</li> </ul> <p>The control design finding where the recommendation was partially implemented related to:</p> <ul style="list-style-type: none"> <li>Clearance of unidentified items from the suspense account.</li> </ul> <p>A revised target implementation date of 30/09/2021 has been agreed for the outstanding recommendations. As this target date has passed, we have sought an update from action owners.</p>

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 finding (2 recommendations in total): <ul style="list-style-type: none"> <li>• 1 medium priority.</li> </ul> 4 operating effectiveness findings (4 recommendations in total): <ul style="list-style-type: none"> <li>• 1 high priority;</li> <li>• 2 medium priority; and</li> <li>• 1 low priority.</li> </ul>	All recommendations have been followed up and found to be implemented. No further follow up activity is planned.
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 (1 recommendation in total): <ul style="list-style-type: none"> <li>• 1 medium priority.</li> </ul> 2 operating effectiveness findings (2 recommendations in total): <ul style="list-style-type: none"> <li>• 1 medium priority; and</li> <li>• 1 low priority.</li> </ul>	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"> <li>• One recommendation relating to a medium priority control design finding has been partially implemented; and</li> <li>• No further operating effectiveness issues were noted.</li> </ul> The control design finding where the recommendation was partially implemented related to: <ul style="list-style-type: none"> <li>• Formalising processes for monitoring budgets and cashflow, including secondary approval of deals (medium priority).</li> </ul>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				A revised target implementation date of 31/10/2021 was agreed for the outstanding recommendation. As this has now passed, management have been asked for evidence of implementation.
FR20-2	IT application review – CivicaPay	Key controls testing, including a deep-dive into an IT application. Focus on key controls and risks related to availability, integrity, confidentiality and accountability.	Moderate assurance 4 findings (9 recommendations in total): <ul style="list-style-type: none"> <li>• 2 high priority;</li> <li>• 1 medium priority; and</li> <li>• 1 low priority.</li> </ul>	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
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 (20 recommendations in total): <ul style="list-style-type: none"> <li>• 7 high priority; and</li> <li>• 2 medium priority.</li> </ul>	All recommendations have been followed up and a good rate of implementation of actions was noted and reported to Audit Committee in October 2021. Revised target implementation dates between 31/12/2020 and 31/03/2022 were agreed for the outstanding recommendations. Where these implementation dates have passed, management have been asked to provide evidence of implementation, but have not yet done so.
CS18-3	Schools Financial Monitoring	To review the Council's ongoing financial monitoring arrangements in respect of schools.	Management letter issued 1 finding (1 recommendation in total): <ul style="list-style-type: none"> <li>• 1 medium priority.</li> </ul>	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"> <li>• Recommendations relating to one medium priority finding have been partially implemented.</li> </ul> The finding where recommendations were partially implemented related to: <ul style="list-style-type: none"> <li>• Seeking feedback from schools (medium priority).</li> </ul> A revised target implementation date of 30/09/2021 was agreed for the outstanding recommendations. As this

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				implementation date has passed, management have been asked to provide evidence of implementation.
CS18-6-2	St John Evangelist RC Primary School	To carry out a risk based review of a school/children's centre.	Moderate assurance 3 findings (4 recommendations in total): <ul style="list-style-type: none"> <li>• 3 medium priority.</li> </ul>	All recommendations have been followed up and a good rate of implementation of actions was noted and reported to Audit Committee in October 2021.  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.
CS18-6-5	Rotherfield Primary School	To carry out a risk based review of a school/children's centre.	Moderate assurance 7 findings (9 recommendations in total): <ul style="list-style-type: none"> <li>• 2 high priority;</li> <li>• 3 medium priority; and</li> <li>• 2 low priority.</li> </ul>	All recommendations have been followed up and a good rate of implementation of actions was noted and reported to Audit Committee in October 2021.  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.
CS18-6-6	Holloway (Beacon High)	To carry out a risk based review of a	No assurance 14 findings (22 recommendations in total):	All recommendations have been followed up and a good rate of implementation of actions was noted and reported to Audit Committee in October 2021.

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		school/children's centre.	<ul style="list-style-type: none"> <li>• 9 high priority; and</li> <li>• 5 medium priority.</li> </ul>	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.
CS18-6-7	Winton Primary School	To carry out a risk based review of a school/children's centre.	Moderate assurance 8 findings (13 recommendations in total): <ul style="list-style-type: none"> <li>• 1 high priority;</li> <li>• 5 medium priority; and</li> <li>• 2 low priority.</li> </ul>	All recommendations have been followed up and a good rate of implementation of actions was noted and reported to Audit Committee in October 2021.  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.
HASS18-2	Mental Health Safeguarding Processes	To review the arrangements and processes in place surrounding mental health safeguarding.	Management letter issued 3 findings (5 recommendations in total): <ul style="list-style-type: none"> <li>• 1 high priority; and</li> <li>• 2 medium priority.</li> </ul>	Follow up work is ongoing on all recommendations.



Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
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 and/or contract management.	<p>Limited assurance</p> <p>6 findings (15 recommendations in total):</p> <ul style="list-style-type: none"> <li>• 3 high priority; and</li> <li>• 3 medium priority.</li> </ul>	<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"> <li>• 15 recommendations relating to six findings (three high priority and three medium priority) have been implemented; and</li> <li>• One recommendation relating to one medium priority finding has not been implemented.</li> </ul> <p>The finding where a recommendation was not implemented related to:</p> <ul style="list-style-type: none"> <li>• Updates to procedures to reflect responsibilities of social workers and key workers (medium priority).</li> </ul> <p>A revised target implementation date of 30/09/2021 was agreed for the outstanding recommendations. As this implementation date has passed, management have been asked to provide evidence of implementation.</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
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 (15 recommendations in total): <ul style="list-style-type: none"> <li>• 5 high priority.</li> </ul>	<p>Since the audit fieldwork, the management of the Children's Centre has returned to the Council. As a result, eight recommendations 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. The risk associated with one recommendation was assessed by management and accepted.</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"> <li>• Five recommendations relating to three high priority findings have been implemented; and</li> <li>• One recommendation relating to a high priority finding had not been implemented.</li> </ul> <p>The finding where a recommendation was not implemented related to:</p> <ul style="list-style-type: none"> <li>• Investigation into accuracy of pension payments (high priority).</li> </ul> <p>A revised target implementation date of 30/09/2021 was agreed for the outstanding recommendation. As this implementation date has passed, management have been asked to provide evidence of implementation.</p>

## 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 surrounding enforcement.	Moderate assurance 5 findings (5 recommendations in total): <ul style="list-style-type: none"> <li>• 5 medium priority.</li> </ul>	All recommendations have been followed up and a good rate of implementation of actions was noted and reported to Audit Committee in October 2021. A revised target implementation date of 30/06/2021 was agreed for the outstanding recommendations. As this implementation date has passed, management have been asked to provide evidence of implementation, but have not yet done so.
ER18-5	Greenspace Income	Risk based review.	Management letter issued 3 findings (5 recommendations in total): <ul style="list-style-type: none"> <li>• 2 high priority; and</li> <li>• 1 medium priority.</li> </ul>	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.  A revised target implementation date of 30 September 2021 has been agreed for all recommendations. As this implementation date has passed, management have been asked to provide evidence of implementation, but have not yet done so.
AD20-2	Commercial Waste Recovery Plan	Added to the audit plan in response to emerging Covid-19 risks. The audit will provide support	Management letter issued 8 findings (20 recommendations in total): <ul style="list-style-type: none"> <li>• 4 high priority;</li> <li>• 3 medium priority; and</li> </ul>	Follow up fieldwork is underway. Outcomes will be reported in Q4 2021-22.

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		for the Commercial Waste post-Covid recovery plan.	<ul style="list-style-type: none"> <li>• 1 low priority.</li> </ul>	
AD20-3	People Friendly Streets	Added to the audit plan in response to Audit Committee request for additional assurance in this area.	<p>Management letter issued</p> <p>6 findings (10 recommendations in total):</p> <ul style="list-style-type: none"> <li>• 1 high priority;</li> <li>• 3 medium priority; and</li> <li>• 2 low priority.</li> </ul>	Follow up fieldwork is underway. Outcomes will be reported in Q4 2021-22.

## 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.	<p>Limited assurance</p> <p>6 findings (21 recommendations in total):</p> <ul style="list-style-type: none"> <li>• 1 high priority; and</li> </ul>	<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"> <li>• Seventeen recommendations relating to two medium priority findings have been implemented; and</li> </ul>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		To assess the adequacy of supporting documentation for charges. To determine whether income is maximised.	<ul style="list-style-type: none"> <li>• 5 medium priority.</li> </ul>	<ul style="list-style-type: none"> <li>• Four recommendations relating to three medium priority findings have been partially implemented.</li> </ul> <p>The finding where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> <li>• Frequency of data submissions and review (medium priority);</li> <li>• Level of detail in leaseholder charge breakdowns (medium priority); and</li> <li>• Formal training for officers (medium priority).</li> </ul> <p>A revised target implementation date of 30/09/2021 was agreed for the outstanding recommendations. As this implementation date has passed, management have been asked to provide evidence of implementation.</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 (12 recommendations in total):</p> <ul style="list-style-type: none"> <li>• 1 high priority;</li> <li>• 3 medium priority; and</li> <li>• 1 low priority.</li> </ul>	<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"> <li>• Six recommendations relating to three findings (two medium priority and one low priority) have been implemented;</li> <li>• Five recommendations relating to three findings (one high priority and two medium priority) have been partially implemented; and</li> </ul>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
				<ul style="list-style-type: none"> <li>• One recommendation relating to a high priority finding has not been implemented.</li> </ul> <p>The findings where recommendations were partially implemented related to:</p> <ul style="list-style-type: none"> <li>• Separation of duties in rent level calculations and approval (high priority);</li> <li>• Defining timescales for escalation of arrears (medium priority); and</li> <li>• Separation of duties for financial reconciliations (medium priority).</li> </ul> <p>The findings where a recommendation was not implemented related to:</p> <ul style="list-style-type: none"> <li>• Separation of duties in rent level calculations and approval (high priority).</li> </ul> <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"> <li>• Sound policies and</li> </ul>	<p>Moderate assurance 6 findings (13 recommendations in total):</p> <ul style="list-style-type: none"> <li>• 5 medium priority; and</li> </ul>	<p>All recommendations have been followed up and a reasonable rate of implementation of actions has been noted. Outcomes to date are as follows:</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		<p>procedures in place for the management of empty Council properties (voids) and these are adhered to by all staff;</p> <ul style="list-style-type: none"> <li>• 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;</li> </ul>	<ul style="list-style-type: none"> <li>• 1 low priority.</li> </ul>	<ul style="list-style-type: none"> <li>• Nine recommendations relating to five findings (four medium priority and one low priority) have been implemented; and</li> <li>• Four recommendations relating to one medium priority finding have not been implemented.</li> </ul> <p>The finding where recommendations were not implemented related to:</p> <ul style="list-style-type: none"> <li>• Updates to the void recharges policy (medium priority).</li> </ul> <p>A revised target implementation date of 30/09/2021 was agreed for the outstanding recommendations. As this implementation date has passed, management have been asked to provide evidence of implementation.</p>

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
		Repairs to void properties are restricted to those essential to meet the Council's re-let standard. All rechargeable repairs are fully and promptly 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 (14 recommendations in total): <ul style="list-style-type: none"> <li>• 10 medium priority; and</li> <li>• 2 low priority.</li> </ul>	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.



Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
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 (19 recommendations in total): <ul style="list-style-type: none"> <li>• 2 high priority; and</li> <li>• 4 medium priority.</li> </ul>	All recommendations have been followed up and a good rate of implementation of actions was noted and reported to Audit Committee in October 2021.  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.
HASS19-2-1	Newbery House Tenant Management Organisation (TMO)	To carry out a risk based review of a TMO.	No assurance 13 findings (36 recommendations in total): <ul style="list-style-type: none"> <li>• 11 high priority; and</li> <li>• 2 medium priority.</li> </ul>	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.
HASS19-2-4	Arch Elm Tenant Management Organisation (TMO)	To carry out a risk based review of a TMO.	No assurance 11 findings (33 recommendations in total): <ul style="list-style-type: none"> <li>• 6 high priority; and</li> </ul>	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

Number	Audit title	Scope	Original audit – assurance rating and number of findings	Follow up outcomes
			<ul style="list-style-type: none"> <li>• 5 medium priority.</li> </ul>	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 (19 recommendations in total): <ul style="list-style-type: none"> <li>• 5 high priority; and</li> <li>• 2 medium priority.</li> </ul>	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 Revenue Account.	Moderate assurance 5 findings (6 recommendations in total): <ul style="list-style-type: none"> <li>• 1 high priority;</li> <li>• 3 medium priority; and</li> <li>• 1 low priority.</li> </ul>	Two of the six recommendations (relating to one medium and one low priority finding) were followed up and found to be implemented. This was reported to Audit Committee in October 2021. However, an update and evidence of implementation of the remaining four recommendations was requested from action owners in July 2021. No response has been received to date, and reminders have been issued.

## 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 (9 recommendations in total): <ul style="list-style-type: none"><li>• 5 medium priority.</li></ul>	All recommendations have been followed up and a good rate of implementation of actions was noted and reported to Audit Committee in October 2021. A revised target implementation date of 31/03/2022 has been agreed for the outstanding recommendations.

**APPENDIX ENDS**