

Appendix 3: Follow up outcomes

1. Synopsis

- 1.1. This Appendix summarises the results of audit follow up work. It provides an indication of the level of implementation of audit recommendations by management.

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

- 2.1. This table sets out the rate of implementation of recommendations which have passed their target implementation date.

2.2. **Implementation rating key:**

Fully implemented = 100% of recommendations have been closed

Good = progress has been made on 80%+ of recommendations

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

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

Follow up underway = evidence has been received and is currently being assessed by Internal Audit

Number	Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
1	CC17-10	Gifts and Hospitality and Declarations of Interest (extended follow up – see Appendix 1 for outcomes)	Limited	Agreed actions have been fully implemented
2	CC18-5	Information Governance	Moderate	Agreed actions have been fully implemented
3	CC18-6	Technology Debt Management	Management letter issued	Good. Further follow up activity is planned in Q2 2022-23.

Number	Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
4	CC19-1	Landlord Duty of Care – Fire Risk Assessments	Management letter issued	Good. Further follow up activity is underway.
5	CC19-4	Cyber Security	Limited	Good. Further follow up activity is planned in Q2 and Q3 2022-23.
6	CC20-2	Programme Management Office (extended follow up – see Appendix 1 for outcomes)	Management letter issued	Good. Further follow up activity is planned in Q2 and Q3 2022-23.
7	CC20-3-1	Financial Strategy / Covid Financial Impact - Adult Social Care Transformation *	Moderate	Good. Further follow up activity is planned in Q2 2022-23.
8	CC20-4	Capital programmes *	Moderate	Reasonable. Further follow up activity is planned in Q3 2022-23.
9	CC20-6	Contract Management 2020-21	Limited	Agreed actions have been fully implemented
10	FR18-1	Payroll	Limited	Good. Further follow up activity is planned in Q2 2022-23.
11	FR18-5	Capital expenditure	Moderate	Good. Further follow up activity is underway.
12	FR19-1-1	Continuous Audit Monitoring (CAM) – Accounts Payable	Limited	Agreed actions have been fully implemented
13	FR19-1-2	Continuous Audit Monitoring (CAM) – Cash	Limited	Agreed actions have been fully implemented

Number	Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
14	FR19-1-3	Continuous Audit Monitoring (CAM) – Treasury	Limited	Agreed actions have been fully implemented
15	FR19-2	Right to Work Vetting Arrangements (extended follow up – see Appendix 1 for outcomes)	Limited	Agreed actions have been fully implemented
16	FR20-2	IT application review – CivicaPay	Moderate	Agreed actions have been fully implemented
17	FR20-5	Use of Contingent Staff	No assurance	Good. Further follow up activity is underway.
18	AD21-2	Supplier bank amendments	Management letter issued	Good. Further follow up activity is underway.
19	HASS16-1	Adult Social Care Provider Failure	No assurance	Agreed actions have been fully implemented
20	HASS18-2	Mental Health Safeguarding Processes*	Management letter issued	Good. Further follow up activity is planned in Q3 2022-23.
21	PS19-5	Direct Payments (extended follow up – see Appendix 1 for outcomes)	Limited	Agreed actions have been fully implemented
22	PS20-2	Safeguarding Adults (extended follow up – see Appendix 1 for outcomes)	No assurance	Agreed actions have been fully implemented
23	CS17-2	SEN transport	No assurance	Good. Further follow up activity is underway.

Number	Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
24	CS18-3	Schools Financial Monitoring	Management letter issued	Agreed actions have been fully implemented
25	CS18-6-2	School - St John Evangelist	Moderate	Good. Further follow up activity is planned in Q3 2022-23.
26	CS18-6-3	School - Highbury Quadrant	Moderate	Good. Further follow up activity is planned in Q3 2022-23.
27	CS18-6-5	School - Rotherfield	Moderate	Agreed actions have been fully implemented
28	CS18-6-6	School - Holloway (Beacon High)	No assurance	Good. Further follow up activity is planned in Q3 2022-23.
29	CS18-6-7	School – Winton	Moderate	Agreed actions have been fully implemented
30	PS19-1	Placement Commissioning 16-17 year olds*	Limited	Agreed actions have been fully implemented
31	AD19-2	Conewood Children's Centre	Management letter issued	Good. Further follow up activity is planned in Q3 2022-23.
32	PS20-1	Youth Offending/ Youth Crime *	Moderate	Agreed actions have been fully implemented
33	PS20-6-3	School - Moreland	Moderate	Agreed actions have been fully implemented

Number	Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
34	PS20-6-4	School - Robert Blair School	Moderate	Good. Further follow up activity is planned in Q3 2022-23.
35	PS20-6-5	School - Sacred Heart RC	Moderate	Good. Further follow up activity is planned in Q3 2022-23.
36	PS20-6-6	School - St Lukes CE	Substantial	Agreed actions have been fully implemented
37	PS20-7	Domestic violence *	Moderate	Reasonable. Further follow up activity is planned in Q2 2022-23.
38	ER18-1	Blue Badge	Moderate	Agreed actions have been fully implemented
39	ER18-5	Greenspace Income	Limited	Limited. Further follow up activity is planned in Q3 2022-23.
40	ER19-3	Emergency planning	Moderate	Agreed actions have been fully implemented
41	ER19-4	S106 (extended follow up – see Appendix 1 for outcomes)	Moderate	Agreed actions have been fully implemented
42	ER20-3	Parking Services (extended follow up – see Appendix 1 for outcomes)	Limited	Good. Further follow up activity is planned in Q2 2022-23.
43	ER20-4	Business Continuity Planning *	Management letter issued	Agreed actions have been fully implemented

Number	Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
44	AD20-2	Commercial Waste recovery plan	Management letter issued	Good. Further follow up activity is planned in Q2 2022-23.
45	AD20-3	People Friendly Streets	Management letter issued	Good. Further follow up activity is planned in Q2 2022-23.
46	HASS18-6	Voluntary Sector Organisation – Hilldrop	Limited	Agreed actions have been fully implemented
47	HASS19-5	Voluntary Sector Organisation – Disability Action in Islington	Management letter issued	Agreed actions have been fully implemented
48	HASS17-2	Annual Service Charges	Limited	Agreed actions have been fully implemented
49	HASS18-3	Rent Income and Recovery*	Moderate	Agreed actions have been fully implemented
50	HASS18-4	Housing Voids	Moderate	Reasonable. Further follow up activity is planned in Q2 2022-23.
51	HASS18-5-1	TMO - Quaker Court	No assurance	Good. Further follow up activity is planned in Q2 2022-23.
52	HASS18-5-2	TMO - Gambier House	Limited	Agreed actions have been fully implemented
53	HASS18-5-3	TMO - Redbrick	No assurance	Agreed actions have been fully implemented

Number	Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
54	HASS19-2-1	TMO - Newbery House	No assurance	Limited. Further follow up activity is planned in Q2 2022-23.
55	HASS19-2-4	TMO - Arch Elm	No assurance	Good Further follow up activity is planned in Q2 2022-23.
56	HASS19-6	Housing Revenue Account (HRA)	Moderate	Limited. Further follow up activity is underway.
57	HOU20-1	HomeBuild (extended follow up – see Appendix 1 for outcomes)	Moderate	Agreed actions have been fully implemented
58	HOU20-3	Health and Safety - Asbestos	No assurance	Follow up activity is underway and due to complete in Q2 2022-23
59	PH18-1	Public Health	Moderate	Limited. Further follow up activity is planned in Q2 2022-23.

(* denotes an area of principal risk)

- 2.3. Internal Audit aims to follow up all recommendations in the quarter after they fall due. **100%** of open audit recommendations where responsibility for follow up and closure sits with Internal Audit were followed up in 2021-22.
- 2.4. Where responsibility for follow up and closure of recommendations sits with Directorate Management Teams in line with the council's Audit Methodology, follow up activity has been monitored by Internal Audit through Controls Board.
- 2.5. Where necessary, delays in implementation of recommendations and lack of engagement with follow up requests have been escalated to Corporate Directors.

APPENDIX ENDS