

## 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

None = no progress has been noted against audit recommendations

Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
<b>Cross-cutting</b>			
CC18-6	Technology debt management	Management letter issued	Good implementation of audit actions. Further follow up activity is underway.
CC19-1	Landlord duty of care – fire risk assessments	Management letter issued	Agreed actions have been fully implemented.

Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
CC19-4	Cyber security	Limited	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
CC20-2	Programme Management Office	Management letter issued	Good implementation of audit actions. Further follow up activity is underway.
CC20-3-1	Financial strategy - Adult Social Care transformation	Moderate	Good implementation of audit actions. Further follow up activity is underway.
CC20-4	Capital programme	Moderate	Moderate implementation of audit actions. Further follow up activity is underway.
<b>Resources</b>			
FR18-1	Payroll	Limited	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
FR18-5	Capital expenditure	Moderate	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
FR20-5	Use of contingent staff (extended follow up – see Appendix 1 for outcomes)	No assurance	Good implementation of audit actions. Further follow up activity is underway.
FR21-5	Challenging Inequality programme	Moderate	Moderate implementation of audit actions. Further follow up activity is underway.
AD21-2	Supplier bank amendments (extended follow up – see Appendix 1 for outcomes)	Management letter issued	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.

<b>Adult Social Care</b>			
HASS18-2	Mental health safeguarding processes	Management letter issued	Good implementation of audit actions. Further follow up activity is underway.
<b>Children's Services</b>			
CS17-2	SEN transport	No assurance	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
CS18-6-2	School - St John Evangelist	Moderate	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
CS18-6-3	School - Highbury Quadrant	Moderate	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
CS18-6-6	School - Holloway (Beacon High)	No assurance	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
AD19-2	Conewood Children's Centre	Management letter issued	Good implementation of audit actions. Further follow up activity is underway.
PS20-6-4	School - Robert Blair School	Moderate	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
PS20-6-5	School - Sacred Heart RC	Moderate	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
PS20-7	Domestic violence	Moderate	Limited implementation of audit actions. Further follow up activity is planned in Q1 2023/24.
<b>Environment</b>			
ER18-5	Greenspace income	Limited	Agreed actions have been fully implemented.

ER20-3	Parking services	Limited	Good implementation of audit actions. Further follow up activity is underway.
AD20-2	Commercial Waste recovery plan	Management letter issued	Agreed actions have been fully implemented.
AD20-3	People friendly streets	Management letter issued	Agreed actions have been fully implemented.
<b>Homes and Neighbourhoods</b>			
HASS18-4	Housing Voids	Moderate	Agreed actions have been fully implemented.
HASS18-5-1	TMO - Quaker Court	No assurance	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
HASS19-2-1	TMO - Newbery House	No assurance	Limited implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
HASS19-2-4	TMO - Arch Elm	No assurance	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
HASS19-6	Housing Revenue Account (HRA)	Moderate	Moderate implementation of audit actions. Further follow up activity is planned in Q1 2023/24.
<b>Public Health</b>			
PH18-1	Public Health	Moderate	Moderate implementation of audit actions. Further follow up activity is planned in Q1 2023/24.

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 have been followed up within one quarter of their target date.

- 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**