

Appendix 2: high priority recommendations

1. Synopsis

- 1.1. This Appendix summarises high priority recommendations arising from audit reviews with a limited or no assurance rating since our last update to Committee in January 2023. It provides an overview of findings in areas where control weaknesses have been identified that present a high risk to specific service objectives.
- 1.2. Follow up reviews will be conducted to assess the level of implementation of audit recommendations.

2. Summaries of high priority recommendations

2.1. Council audits

Reference	Audit Title
AD22-7	Landlord duty of care: lifts maintenance, repairs and renewals
Recommendations were made in relation to: <ul style="list-style-type: none">1. The completeness of lift listings used for independent six-monthly inspections.2. The retention of evidence to demonstrate completion of remedial works.3. The quality of monthly inspections.4. The effectiveness of management reporting.5. The frequency of governance meetings and monitoring of actions arising from these meetings.6. The consistency of lifts data across systems.7. The coverage provided by post-inspections of repairs.8. The re-prioritisation of capital works relating to lifts.	

Reference	Audit Title
AD22-7	Landlord duty of care: lifts maintenance, repairs and renewals
	<p>9. The completeness of non-monthly inspection records.</p> <p>10. The timeliness of responsive repairs and accuracy of coding of repairs.</p>

Reference	Audit Title
CC22-7	Insurance settlements
	<p>Recommendations were made in relation to:</p> <ol style="list-style-type: none"> 1. Contract documentation for the claims handling contract. 2. Separation of duties in claims handling.

Reference	Audit Title
AD22-2	Purchase cards
	<p>Recommendations were made in relation to:</p> <ol style="list-style-type: none"> 1. Clarifying terms and conditions of use. 2. Monitoring and addressing breaches of terms and conditions. 3. Supporting evidence for payments. 4. Dormant purchase cards.

2.2. Establishment audits

Reference	Audit Title
AD22-3	Tenant Management Organisation (TMO) establishment review – Pleydell
Recommendations were made in relation to: <ol style="list-style-type: none">1. Secondary approval of purchases.2. The size of the petty cash float. Supporting evidence for cash transactions.3. Updating bank signatories. Independent review of bank reconciliations.	

Reference	Audit Title
AD22-5	Schools establishment review - St John's Upper Holloway
Recommendations were made in relation to: <ol style="list-style-type: none">1. Updating the school's financial regulations and scheme of delegation.2. Updating bank signatories. Retaining evidence that purchases were authorised.3. Separation of duties. Supporting evidence for income transactions. Investigation of bank reconciliation discrepancies.4. Governor oversight of contractual arrangements. Retention of contract documentation. Following procurement rules.	

APPENDIX ENDS