

# Appendix 3: Follow up outcomes

## 1. Synopsis

- 1.1. This appendix summarises the results of audit follow up work since the last report to Audit Committee in September 2023. It provides an indication of the level of implementation of audit recommendations by management.

## 2. Summary of audit recommendation implementation

- 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 medium and high priority recommendations have been closed
Good	Progress has been made on 70% or more of medium and high priority recommendations and at least 50% are fully implemented
Moderate	Progress has been made on 70% or more of medium and high priority recommendations but fewer than 50% have been fully implemented Or Progress has been made on fewer than 70% of medium and high priority recommendations but more than 50% have been fully implemented
Limited	Progress has been made on fewer than 70% of medium and high priority recommendations and fewer than 50% have been fully implemented
None	No progress has been noted on audit recommendations

Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
<b>Cross-cutting</b>			
CC19-4	Cyber security	Limited	Agreed actions have been fully implemented.
CC20-2	Programme Management Office	Management letter issued	Good implementation of audit actions. Further follow up activity is planned in Q4 2023/24.
CC20-3-1	Financial strategy - Adult Social Care transformation	Moderate	Agreed actions have been fully implemented.
CC20-4	Capital programme	Moderate	Good implementation of audit actions. Further follow up activity is planned in Q4 2023/24.
CC22-7	Insurance settlements	Limited	Initial follow up activity is underway.
AD22-7	Landlord Duty of Care - lifts	No assurance	Good implementation of audit actions. Further follow up activity is planned in Q4 2023/24.
<b>Resources</b>			
FR18-1	Payroll	Limited	Good implementation of audit actions. Further follow up activity is planned in Q4 2023/24.
FR18-5	Capital expenditure	Moderate	Agreed actions have been fully implemented.
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 planned in Q4 2023/24.
FR21-2	Access controls and rights	Limited	Initial follow up activity is underway.

Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
FR21-3	Business transformation	Moderate	Moderate implementation of audit actions. Further follow up activity is planned in Q4 2023/24.
FR21-1-1	Review of key financial system – accounts payable	Moderate	Agreed actions have been fully implemented.
FR21-1-3	Review of key financial system – treasury	Moderate	Agreed actions have been fully implemented.
AD22-2	Purchase cards	Limited	Good implementation of audit actions. Further follow up activity is planned in Q4 2023/24.
R22-1-1	Review of key financial system - bank and system reconciliations	Moderate	Initial follow up activity is underway.
R22-1-2	Review of key financial system - capital accounting (asset management)	Moderate	Agreed actions have been fully implemented.
R22-1-3	Review of key financial system - accounts receivable	Moderate	Initial follow up activity is underway.
<b>Adult Social Care</b>			
HASS18-2	Mental health safeguarding processes	Management letter issued	Good implementation of audit actions. Further follow up activity is planned in Q4 2023/24.
<b>Children and Young People</b>			
PS20-7	Domestic violence	Moderate	Good implementation of audit actions. Further follow up activity is planned in Q4 2022/23.
PS21-1	High Needs/SEN children's placements	Moderate	Initial follow up activity is underway.

Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
AD22-8	Supporting Families 2022/23	Management letter issued	Agreed actions have been fully implemented.
<b>Community Wealth Building</b>			
AD21-2	Supplier bank amendments (extended follow up – see Appendix 1 for outcomes)	Management letter issued	Agreed actions have been fully implemented.
CWB21-1	Decline in local business resilience	Limited	Moderate implementation of audit actions due to a change in action ownership. Further follow up activity is planned in Q4 2023/24.
<b>Environment and Climate Change</b>			
ER20-3	Parking services	Limited	Good implementation of audit actions. Further follow up activity is underway.
<b>Homes and Neighbourhoods</b>			
HASS19-6	Housing Revenue Account (HRA)	Moderate	Good implementation of audit actions. Further follow up activity is planned in Q4 2023/24.
HOU20-3	Health and Safety - Asbestos	No assurance	Moderate implementation of audit actions due to initial slow engagement with recommendations and dependency on the adoption of new software. Significant recent progress and improved engagement have been noted. Further follow up activity is planned in Q4 2023/24.
HN22-2	Landlord Duty of Care Housing Safety Programme Assurance	Moderate	Agreed actions have been fully implemented.

Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
HN22-4	Housing allocations for medical assessments	Limited	Initial follow up activity is underway.
<b>Public Health</b>			
PH18-1	Public Health	Moderate	Good implementation of audit actions. Further follow up activity is planned in Q4 2023/24.
<b>Establishment audits - schools</b>			
CS18-6-2	School - St John Evangelist	Moderate	Good implementation of audit actions. Further follow up activity is underway.
CS18-6-3	School - Highbury Quadrant	Moderate	Good implementation of audit actions. Further follow up activity is underway.
CS18-6-6	School - Holloway (Beacon High)	No assurance	Good implementation of audit actions. Further follow up activity is underway.
PS20-6-2	School - Gillespie Primary School	Moderate	Agreed actions have been fully implemented.
PS20-6-4	School - Robert Blair School	Moderate	Good implementation of audit actions. Further follow up activity is underway.
PS21-2-1	School - St John's Highbury Vale	No assurance	Good implementation of audit actions. Further follow up activity is underway.
PS21-2-2	School - Vittoria	Limited	Agreed actions have been fully implemented.
PS21-2-3	School - Newington Green	Limited	Good implementation of audit actions. Further follow up activity is underway.

Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
PS21-2-4	School - Duncombe	No assurance	Initial follow up activity is underway.
PS21-2-6	School - Samuel Rhodes	Limited	Initial follow up activity is underway.
PS21-2-7	School - Laycock	No assurance	Initial follow up activity is underway.
CS22-2-2	School - Pooles Park	No assurance	Initial follow up activity is underway.
CS22-2-4	School - Pakeman	Moderate	Good implementation of audit actions. Further follow up activity is underway.
AD22-5	School - St John's Upper Holloway	Limited	Good implementation of audit actions. Further follow up activity is underway.
AD22-6	School – Highbury Fields	Moderate	Initial follow up activity is underway.
<b>Establishment audits – tenant management organisations</b>			
HASS19-2-1	TMO - Newbery House	No assurance	Moderate implementation of audit actions. Further follow up activity is underway.
HASS19-2-4	TMO - Arch Elm	No assurance	Good implementation of audit actions. Further follow up activity is underway.
HOU20-2-2	TMO - Elthorne	No assurance	Limited implementation of audit actions. Further follow up activity is underway.
HOU21-2-1	TMO - Braithwaite	Limited	Initial directorate follow up activity is underway.

Reference	Audit title	Original assurance rating	Rate of implementation of actions (see rating key above)
HOU21-2-2	TMO - Blackstock	Moderate	Moderate implementation of audit actions. Further follow up activity is underway.
HOU21-2-3	TMO - Spa Green	No assurance	Limited implementation of audit actions. Further follow up activity is underway.
HOU21-2-4	TMO - Holbrook	Moderate	Initial directorate follow up activity is underway.
HOU21-2-5	TMO - Miranda	Limited	Limited implementation of audit actions. Further follow up activity is underway.
HN22-1-1	TMO – Seaview	Limited	Initial directorate follow up activity is underway.
HN22-1-2	TMO - Taverner and Peckett	Moderate	Initial directorate follow up activity is underway.
HN22-1-3	TMO - Brunswick	Limited	Initial directorate follow up activity is underway.
AD22-3	TMO - Pleydell	Limited	Initial directorate follow up activity is underway.
AD22-4	TMO - Dixon Clark Court	Moderate	Initial directorate follow up activity is underway.

- 2.3. Internal Audit aims to follow up all recommendations in the quarter after they fall due. **100%** of open council 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**