

Appendix 1 Internal Audit Recommendations – Overdue Actions

As at 17 December 2020

Audit Recommendation (Risk Rating)	Rating	Due Date	Progress	Service
2018/19 - Follow-up of Audit Recommendations 2018/19 - Follow-up Audit Reports are not given an overall audit rating				
Where staff fail to engage with the staff debt process, the process of issuing memos to Heads of Service to enable disciplinary action to be progressed needs to be re-established.	Medium	30-Sep-2020	75%*	Corporate Solutions
2018/19 - Revenue Financial Budget Monitoring - Limited Assurance				
Processes, whether system automated or otherwise, should better recognise commitments when arriving at actual and projected outturn reported figures. The long standing issues with feeder systems must be addressed.	Medium	30-June-2020	50%	Corporate Solutions
2019/20 - Asset Registers - Substantial Assurance in terms of accuracy of main registers and insurance arrangements. Limited Assurance in terms of utilisation reporting, low value plant, and some improvements noted as required for asset disposal.				
Land Services - Ensure that there is an adequate audit trail of the authorisation for the asset disposal and Review with Procurement the suppliers used for disposal of assets. This may involve either retendering, or completion of NCA forms.	Medium	30-June-2020	50%	Place
Travel and Fleet - Ensure that there is an adequate audit trail of the authorisation for the asset disposal and Review with Procurement the suppliers used for disposal of assets. This may involve either retendering, or completion of NCA	Medium	30-June-2020	25%	Place
Property - utilisation reporting should be further developed by Services across the Council.	Medium	30-June-2020	15%	Place
2019/20 - Commercial Rents - Mix of Substantial and Limited Assurance				
The local PIA procedures should be reviewed and updated.	Low	30-Sep-2020	25%	Place
A formal Property Asset Management Plan for the PIA assets needs to be developed, which should include property repairs required on the units and the criticality of these.	Medium	30-Sep-2020	25%	Place
Monitoring and review of the PIA control accounts should be carried out to ensure accuracy with the support from Financial Services, and the two large credit and one large debit balances should be addressed.	Low	30-Sep-2020	75%	Place
2019/20 - Leisure Management System - limited assurance in terms of Project Governance, reporting and the interface between Legend and Integra systems. Substantial in terms of policy and procedures, income collection and security				
The outstanding debt recorded on the Legend system should be reviewed and updated to ensure it accurately reflects any invoices paid via Integra. The refund policy for block bookings should be reviewed taking account of VAT regulations.	Medium	30-Nov-2020	45%*	Adult Health and Social Care
Standardised processes and procedures for all centres should be implemented and a procedure for write offs should be created. Training should be provided to staff to ensure they are aware of the requirements.	Medium	30-Nov-2020	45%	Adult Health and Social Care