<div align="center">**BROMSGROVE DISTRICT COUNCIL**</div>

AUDIT, STANDARDS AND GOVERNANCE COMMITTEE
Date: 8th DECEMBER 2016

THE INTERNAL AUDIT MONITORING REPORT OF THE HEAD OF THE INTERNAL AUDIT SHARED SERVICE ~ WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE.

Relevant Portfolio Holder	Councillor Geoff Denaro
Portfolio Holder Consulted	Yes
Relevant Head of Service	Sam Morgan, Financial Services Manager
Ward(s) Affected	All Wards
Ward Councillor(s) Consulted	No
Key Decision / Non-Key Decision	Non–Key Decision

1.   SUMMARY OF PROPOSALS

1.1   To present:
- the monitoring report of internal audit work and performance for 2016/17

2.   RECOMMENDATIONS

2.1   **The Committee is asked to RESOLVE that the report be noted.**

3.   KEY ISSUES

Financial Implications

3.1   There are no direct financial implications arising out of this report.

Legal Implications

3.2   The Council is required under Regulation 5 of the Accounts and Audit Regulations 2015 to "undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control".

Service / Operational Implications

3.3   The involvement of Members in progress monitoring is considered to be an important facet of good corporate governance, contributing to the internal control assurance given in the Council's Annual Governance Statement.

3.4   This section of the report provides commentary on Internal Audit's performance for the period 01st April 2016 to 31st October 2016 against the performance indicators agreed for the service.

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AUDIT REPORTS ISSUED/COMPLETED SINCE THE LAST PROGRESS REPORT (15th September 2016):

3.5   2016/17 AUDIT SUMMARY UPDATES AS AT 31st OCTOBER 2016:

Housing Statutory Duties 2016-17

The review found the following areas of the system were working well:

- The Council has undertaken a review of the housing needs in its area in line with the requirements of the Housing Act 1985 section 8;
- The Council has documented its Housing Strategy as part of the latest Worcestershire Housing Strategy which covers the period 2011-16;
- The Council has a documented Homelessness Strategy as required by the Homelessness Act 2002. The Strategy was produced jointly on a countywide basis and covers the period 2012-17;
- There is a documented Housing Services Agreement in place with Bromsgrove District Housing Trust which includes adequate reference to the undertaking of Statutory Housing duties by the Trust on behalf of the Council;
- The Council has formally documented its policy and procedure in relation to the licensing of houses in multiple occupations and maintains records of the licensed and non licensed houses in multiple occupations within the district; and,
- The Council complies with the requirements of the Housing Act 2004 Part 2 in relation to the licensing of licences Houses in Multiple Occupations that are of three or more storeys, housing five or more persons in two or more households.

The review found the following areas of the system where controls could be strengthened:

- The contractual arrangements with Bromsgrove District Housing Trust;
- The performance measurements reported and monitored under the Agreement with the Bromsgrove District Housing Trust;
- Recording of the 'fit and proper' self-assessment of license holders and designated managers of licensed houses in multiple occupations;
- Frequency and regularity of Inspection visits to licenced and non licensed houses in multiple occupations; and,
- Record keeping relating to licensed houses in multiple occupations.

The opinion also took into account the fact that the current contracting arrangements with Bromsgrove District Housing Trust and the associated contract monitoring arrangements are in need of review and updating to ensure that they are 'fit for purpose' going forward.

Type of audit: Full System
Assurance: Moderate
Report issued: 9th November 2016

Customer Services 2016-17

The review found the following areas of the system were working well:

- Locality, contact details and opening hours were published in different formats and accessibility methods;
- Ensuring adequate resources were available to deal with the types and volumes of customer enquiries;

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- Customer transactions were handled professionally, efficiently and as promptly as possible;
- Staff knowledge and access to information to aid with the customers was consistent and effective;
- Services were working well with the team and required information was being passed between the services;
- There was a strong awareness of Data Protection and only taking information where required;
- Safety systems and procedures were all in place and updated annually, a monthly check was also carried out;
- Management team were analysing information gained and acting where they could to make improvements for the service;
- Customer complaints were being acted upon and lessons learnt where appropriate; and,
- Feedback was being gained where required and consideration of more customer response was being looked at for the future.

The review found the following areas of the system where controls could be strengthened:
- Recording and maintenance of records of training;
- Staff awareness to facilities such as language line and the use of hearing loops.
- Formalising meetings between services;
- An update of email process with customers and a data cleanse of what is currently being stored; and,
- More prominent area for the meet and greet.

Type of audit: Full
Assurance: Significant
Report issued: 28th September 2016

Freedom of Information Requests 2016-17
The review found the following areas of the system were working well:
- The file management structure to store all requests and correspondence;
- Where information was available or the customer needed signposting to another authority the request was dealt with quickly;
- The templates used for the customer responses were very clear and explained well for the customer to understand where their request is at;
- The training given to the employees is strong and gives clear guidance what to do with both data protection and freedom of information;
- The information on the website informs customers of what to do and access to the publication scheme;
- Information Management team are very knowledgeable with regards to the legislation surrounding Freedom of Information;
- There is use of a purposeful spreadsheet to help monitor the requests;
- Procedure of complaints is clearly outlined to the customer and process is working well within the team; and,
- The reporting is kept up to date on the dashboard.

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The review found the following areas of the system where controls could be strengthened:
- Staff attending initial and refresher training; and,
- Inconsistent approach to chasing information from the departments.

Type of audit: Full System Audit
Assurance: Significant
Report issued: 24th October 2016

Summary of Assurance Levels:

Audit	Assurance Level
Housing Statutory Duties 2016-17	Moderate
Customer Services 2016-17	Significant
Freedom of Information 2016-17	Significant

3.6   <u>2016/17 AUDITS ONGOING AS AT 31st OCTOBER 2016</u>

Audits completed to draft report stage included:
- Human Resources Training & Development
- Bereavement Services

Audits continuing through fieldwork and clearance included:
- Procurement & Post Contract Appraisals
- Risk Management
- Debtors
- Treasury Management
- Insurance
- Benefits
- NDR
- Council Tax

The summary outcome of the above reviews will be reported to Committee in due course when they have been completed and management have confirmed an action plan.

Three audits from 2015/16 are progressing through the final management clearance stages include System Administration, Website Security and Payroll and will be reported in summary form when finalised.

3.7 <u>AUDIT DAYS</u>

Appendix 1 shows that progress continues to be made towards delivering the Internal Audit Plan and achieving the targets set for the year. As at 31st October 2016 a total of 126 days had been delivered against a target of 230 days for 2016/17.

Appendix 2 shows the performance indicators for the service. These indicators were agreed by the Audit, Standards and Governance Committee on the 24th March 2016 for 2016/17.

Appendix 3 shows a summary of the 'high' and 'medium' priority recommendations for those audits that have been completed and final reports issued.

Appendix 4 provides the Committee with an analysis of audit report 'Follow Ups' that have been undertaken to monitor audit recommendation implementation progress by management.

3.8 <u>OTHER KEY AUDIT WORK</u>

Much internal audit work is carried out "behind the scenes" but is not always the subject of a formal report. Productive audit time is accurately recorded against the service or function as appropriate. Examples include:

- Governance for example assisting with the Annual Government Statement
- Risk management
- Transformation review providing support as a critical review
- Dissemination of information regarding potential fraud cases likely to affect the Council
- Drawing managers' attention to specific audit or risk issues
- Audit advice and commentary
- Internal audit recommendations: follow up review to analyse progress
- Day to day audit support and advice for example control implications, etc.
- Networking with audit colleagues in other Councils on professional points of practice
- National Fraud Initiative over view.
- Investigations

There has been on going work undertaken in regard to the National Fraud Initiative. This year is the 2 yearly cycle of data extraction and uploading to enable matches to be reported. The initiative is over seen by the Cabinet Office. Worcestershire Internal Audit Shared Service (WIASS) has a coordinating role in regard to this investigative exercise in Bromsgrove District Council.

WIASS is committed to providing an audit function which conforms to the Public Sector Internal Audit Standards. WIASS recognise there are other review functions providing other sources of assurance (both internally and externally) over aspects of the Council's operations. Where possible we will seek to place reliance on such work thus reducing the internal audit coverage as required.

WIASS confirms it acts independently in its role and provision of internal audit.

3.9   **Monitoring**

To ensure the delivery of the 2016/17 plan there is close and continual monitoring of the plan delivery, forecasted requirements of resource – v – actual delivery, and where necessary, additional resource will be secured to assist with the overall Service demands. The Head of Internal Audit Shared Service remains confident his team will be able to provide the required coverage for the year over the authority's core financial systems, as well as over other systems which have been deemed to be 'high' and 'medium' risk.

3.10   **Customer / Equalities and Diversity Implications**

There are no implications arising out of this report.

4.   RISK MANAGEMENT

The main risks associated with the details included in this report are:

 • failure to complete the planned programme of audit work for the financial year; and,

 • the continuous provision of an internal audit service is not maintained.

These risks are being managed via the 4Risk risk management system within the Finance and Resources risk area.

5.   APPENDICES

Appendix   1 ~ Internal Audit Plan delivery 2016/17
Appendix   2 ~ Key performance indicators 2016/17
Appendix   3 ~ 'High' and 'Medium' priority recommendations summary for
                  finalised reports
Appendix   4 ~ Follow up summary

6.   BACKGROUND PAPERS

Individual internal audit reports held by Internal Audit.

7.   KEY

N/a

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APPENDIX 1

Delivery against Internal Audit Plan for 2016/17
1st April 2016 to 31st October 2016

Audit Area	2016/17 Total Planned Days	Forecasted days to the 30th September 2016	Actual Days Used to the 31st October 2016
Core Financial Systems (see note 1)	71	10	28
Corporate Audits	5	5	4
Other Systems Audits (see note 2)	118	82	76
TOTAL	**194**	**97**	**108**
Audit Management Meetings	15	8	10
Corporate Meetings / Reading	5	3	3
Annual Plans and Reports	8	4	3
Audit Committee support	8	4	2
Other chargeable (see note 3)	0	0	0
TOTAL	**36**	**19**	**18**
TOTAL	**230**	**126**	**126**

Notes:

Note 1: Core Financial Systems are audited predominantly in quarter 3 in order to maximise the assurance provided for Annual Governance Statement and Statement of Accounts.

Note 2: Full number of budgeted days may not be used due to small 'call off' budgets, e.g. consultancy, investigations, not being fully utilised due to fluctuation in demand.

Note 3: 'Other chargeable' days equate to times where there has been, for example, significant disruption to the ICT provision resulting in lost productivity.

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KEY PERFORMANCE INDICATORS 2016/17

Key Performance Indicators (KPIs) for 01st April 2016 to 31st October 2016.

The success or otherwise of the Internal Audit Shared Service will be measured against the following key performance indicators for 2016/17.

	PI	Trend requirement	2015/16 Year End position	2016/17 (to 31st October 2016)	Frequency of Reporting
1	No. of customers who assess the service as 'excellent'	Upward	2 (2x 'good')	3 excellent (4 issued with 3 returned)	Quarterly
2	No. of audits achieved during the year	Per target	Target = 15 (minimum) Delivered = 21	Target = 14 (minimum) Reports Delivered = 3x Finals 2x Draft	Quarterly
3	Percentage of plan delivered	100% of the agreed annual plan	98%	55%	Quarterly
4	Service Productivity	Positive direction year on year (Annual target 74%)	81%	*55%	Quarterly

*Service productivity is down due to the arrival of three new auditors in the first quarter and a further auditor late in the 2nd quarter. WIASS aims to increase productivity as they settle in.

WIASS operates within and conforms to the Public Sector Internal Audit Standards 2013.

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Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Full Assurance	The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively. No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.
Significant Assurance	There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk. Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.
Moderate Assurance	The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet its objectives. Assurance can only be given over the effectiveness of controls within some areas of the system. Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.
Limited Assurance	Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively. Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.
No Assurance	No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed. Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.

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Definition of Priority of Recommendations

Priority	Definition
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.
Medium	Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.
Low	Control weakness that has a low impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation is desirable as it will improve overall control within the system.

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'High' & 'Medium' Priority Recommendations Summary for finalised audits.

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
Audit: Housing Statutory Duties 2016-17					
Assurance: Moderate					
1	Medium	**Current Contract** The current contractual arrangements with Bromsgrove District Housing Trust are based on an original contract signed in 2004/06 and to run for eight years. Since the end of this eight year period the contract has been rolled over year to year as per the relevant contract terms with no procurement exercise undertake. However, it should be noted that the status of the contract has been reviewed on a regular basis since at least 2013-14 including detailed alternatives to the continuation of the contract along with an assessment of current contract performance.	Risk of non compliance with European procurement regulation leading to potential challenge, litigation and reputation damage, and, the potential of value for money not being achieved through current arrangements.	A review of Housing Service requirements and a competitive tendering exercise to be undertaken based upon a revised and updated tender specification.	**Comments:** some work has been undertaken on this area before - we will seek guidance from CMT on the most appropriate next steps to take in relation to the future of the contract. The issue will be considered at CMT on the 29th November. **Responsible Manager:** Strategic Housing Manager **Implementation date:** April 2017
2	Medium	**License Conditions** In one out of two of the sample of Houses in Multiple Occupations where conditions of licence had been applied there was no evidence of re inspection to ensure that the conditions had been subsequently met. Also for this sample the 'fit and proper' section of the application form had not been completed by the two nominated 'managers.'	Licenses may be awarded to properties / applicants who do not meet the required regulatory standards leading to reputation damage and the potential of litigation against the Authority.	License applications to which conditions are applied require a re inspection of the property to verify that the conditions have been met within the timeframes stipulated. Evidence of all 'fit and proper' self assessments to be maintained on file.	**Comments:** We will re-inspect these and cross-reference this action with point 4 on file accessibility **Responsible Manager:** Private Sector Housing Team Leader (EHO) **Implementation date:** December 2016

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
3	Medium	**Inspection Visits** There have been no inspection visits recorded on the relevant spreadsheets to licenced and non licensed houses in multiple occupations since 2012. The Private Sector Housing Team is reactive rather than pro active in terms of visiting properties. For non houses in multiple occupations therefore visits are mainly undertaken as a result of information received from the public. There is no legal requirement for houses in multiple occupations to be inspected on a regular basis, however, the Housing Team aims to inspect all known houses in multiple occupations on an annual basis but such inspections are not formally scheduled to achieve this.	There is an increased risk that non licensed houses in multiple occupations are not meeting required standards and thus could be endangering tenants which in turn could lead to reputation damage in regards to the Authority.	The Council to review its policy on the inspection of non licensed houses in multiple occupations to ensure that it remains in line with current practice.	**Comments:** We will review this policy to ensure it remains in line with current practice – also worth noting that further changes to this regime may be made by government in the near future. **Responsible Manager:** Private Sector Housing Team Leader (EHO) **Implementation date:** December 2016
4	Medium	**File Accessibility & Record Keeping** Private Sector Housing was unable to locate one of three files relating to licensed houses in multiple occupations within the Bromsgrove District Council area. It was therefore not possible to provide assurance over the issuing of a licence for this property. Internal Audit noted during testing that the certificate dates recorded on the list of licensed houses in multiple occupations for Her Majesty's Revenues and Customs did not match the file records in respect of one of the three licensed houses in multiple occupations on the list.	Without accurate and timely records relating to houses in multiple occupations there is an increased risk that any challenges to the licensing of such properties cannot be met leading to potential litigation and reputation damage.	Records relating to licensed and non licensed houses in multiple occupations are to be kept accurate, timely and accessible when required.	**Comments:** We will review existing arrangements for record keeping**.** **Responsible Manager:** Private Sector Housing Team Leader (EHO) **Implementation date:** December 2016

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
Audit: Customer Services 2016-17					
Assurance: Significant					
1	Medium	**Training** No training records have been kept within the service; However mandatory records are kept by Human Resources. There is no evidence to prove that the skills matrix is being used and that the Customer Support Officers have the skills outlined on the matrix. Testing identified that not all staff have attended the updated refresher for Health and Safety training. (Bromsgrove - 4 out of a sample of 10 had not attended the training). In addition there are no training records for staff at Bromsgrove for Payment Card Industry Data Security Standards.	Risk to reputation if dealt with by a Customer Service Officer who has not had appropriate training and the council receives complaints regarding the level of service received. It could also be a risk to safety and security if they have missed training relating to these areas resulting in possible financial claims. Potential risk in proving staff have received the correct training to be compliant with the Payment Card Industry Data Security Standards potentially leading to fines and reputation damage	A system of recording who has had training, signed by the employee, and when that training requires updating to be maintained. The skills matrix to become a fully integrated tool to assess future training requirements. Management to ensure that all staff have attended/been booked on to attend the update on Health and Safety training	**Responsible Manager:** Customer Service Manager **Implementation date:** 30TH September 2016 Team Leader to produce a training record and provide a process for updating completion of the record. Advise staff of the procedure and monitor record monthly. Work through the current Skills Matrix Training Plan and arrange sessions where appropriate for staff. Staff who have not attended Health & Safety training to attend courses as and when available Team Leader to complete PCI Security Standards with all Customer Service Staff and provide records that this has been undertaken. Corporately work underway to align all training records/training plans and Skills Matrix together.
2	Medium	**Minutes of Meetings** Meetings with the other services e.g. Benefits, are not being formally documented to act as an action log and reference point.	Potentially a reputational risk if information has been provided and not relayed. Potentially could cause miscommunication and a poor customer service experience leading to a	Meetings to be formally documented in an agreed format to capture the essential information/action points.	**Responsible Manager:** Customer Service Manager **Implementation dat**e: 31st October 2016 Customer Services Manager to agree format with other service managers and commence

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
			damage of trust between departments and poor customer relationships.		formally documenting meetings.
Audit: Freedom of Information 2016-17					
Assurance: Significant					
1	Medium	**Training** Training is a mandatory requirement for the organisation. A number of people have not received refresher training. As the training includes Data Protection updates staff may be in a compromised position if they manage their data incorrectly.	The potential of inconsistent approach by staff along with the provision of inappropriate information potentially leading to reputation damage, litigation and Information Commissioners Office investigation.	Ensure that the current training provision remains fit for purpose and closer monitoring of training delivery is undertaken to ensure all staff receive the appropriate training in a timely manner	**Responsible Manager:** ICT Operations Manager New starters training is up to date and scheduled as they commence with authority. Front line teams are now up to date and will be continued to be scheduled yearly. Refresher training backlog is on track to be completed by end of December 2016 The policy and training application, Netconsent, will be re implemented by beginning of 2017. This will enable automated monitoring and reports to managers.
end					

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APPENDIX 4

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Follow Up

Planned Follow Ups:

In order to continue to monitor progress of implementation, 'follow up' in respect of audit reports is logged The table provides an indication of the action taken against those audits and whether further follow up is planned.   Commentary is provided on those audits that have already been followed up and audits in the process of being followed up. Exceptions will be reported to the Committee where appropriate.

For some audits undertaken each year follow-ups may not be necessary as these may be undertaken as part of the full audit. Other audits may not be time critical therefore will be prioritised as part of the overall work load so to minimise resource impact on the service area.

Follow up in connection with the core financials is undertaken as part of the routine audits that are performed during quarters 3 and 4.

Follow Up Assurance:

In summary:
* 2013/14 audit recommendations have been implemented and satisfied;
* the majority 2014/15 recommendations have been implemented with those remaining monitored and current progress reported for information;
* some of the 2015/16 recommendations have been implemented with the others either in progress or awaiting follow up;
* the 2016/17 recommendations have scheduled follow up in 2017.

There are no exceptions to report.

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Audit	Date Final Audit Report Issued	Service Area	Assurance	Number of High, Medium and Low priority Recommendations	Date to be 1st Followed up or outcome	2nd Follow Up	3rd Follow Up
					High and Medium Priorities 6mths after final report issued as long as implementation date has passed	High and Medium Priorities still outstanding 3mths after previous follow up as long as implementation date has passed	
2013-14 Audits							
ICT	2nd September 2014	Head of Business Transformation and Organisational Development and ICT Transformation Manager	Limited	1 'high' and 5 'medium' priority recommendations to follow-up in regard to starters, leavers and user accounts, procedures, inventory management, contracts and disposals.	Followed up in March 2015. 3 recommendations have been implemented (authorisation of new users, clearing of inactive accounts, disposal of equipment), 1 recommendation has been superseded by changes to processes (disposal contracts). 2 medium recommendations are part implemented/ on-going (procedure documents, inventory reviews).	The follow up in October 2015 found that the 2 remaining 'medium' priority recommendations in relation to procedure documents and inventory reviews were in progress. The risk to the Council has been reduced and both recommendations should be implemented by January 2016 therefore a further follow up will take place in February 2016 as part of the 2015/16 review. Review remains on going.	Feb 2016 - Awaiting confirmation that D.P is happy with report (27/04/16 AR) The follow up in April 2016 found that out of the 2 recommendations; 1 relating to the written procedures of disposals of ICT equipment has been implemented. 1 relating to the implementing of the new asset management module is still in progress. **4th Follow Up** A follow up was undertaken in October 2016, this found the one 1 medium priority recommendation has been implemented. This recommendation

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							related to implementing the Asset Management Module. No further follow ups required.
2014-15 Audits							
Equality and Diversity	28th August 2014	Corporate Senior Management Team	Moderate	1 'high' and 2 'medium' priority recommendations made in relation to training, policy and terms of reference.	Followed up March 15- Policy Manager have confirmed that all recommendations are currently outstanding and not fully implemented but are in progress. Given the impending completion date it would not be appropriate to follow the recommendations up until July 2015.	Follow up in November 2015 found that 1 'medium' priority recommendation in relation to policy has been implemented and the 1 'high' priority recommendation and the other 'medium priority recommendation in relation to training and terms of reference are in progress. Workshops are to be introduced first half of 2016.	A follow up in September found there was one recommendation outstanding relating to the Equality and Diversity training. All the others have been satisfied. A further follow up will take place in 3 months time.
DFGs and HIAs	12th November 2014	Housing Strategy Manager	Significant	1 "medium" priority recommendations re the need to ensure documents are stored correctly	Followed up in September 2015. Implementation of the 1 medium recommendation is still in progress, whereby an electronic HIA filing system has been integrated, and paper files are being transferred to a single location for managing more effectively, completion expected end of October 2015 as part of the move to the new Parkside office.	Further follow up Feb 2017	
Budget Setting	30th June 2015	Executive Director (Finance and Resources)	Critical Review	Action Plans were agreed and a progress feedback will be sought in line with agreed implementation	Being picked up as part of the 2015/16 review currently taking place.	Follow up undertaken and is awaiting management response.	

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				dates.			
2015-16 Audits							
Members Allowances	2nd October 2015	Head of Legal Equalities and Democratic Services and Democratic Services Manager	Significant	2 'medium' priority recommendations were made in relation to Broadband/Data Allowances and Change control process for Members Data	A follow up was undertaken in June 2016 and found that one recommendation was implemented and one was outstanding relating to member allowances. This will be followed up in 6 months time.	Further follow up Dec 2016	
Safeguarding	4th February 2016	Human Resources Manager	Significant	3 'medium' priority recommendations; training course monitoring, staff vetting and case records.	Follow up took place in September and found both recommendations relating to DBS checks and training are implemented and no further follow up will take place.		
Corporate Governance – AGS	22th February 2016	Financial Services Manager	Moderate	1 'high' priority and 3 'medium' priority recommendations; No action plan, compilation of AGS, review of terminology and circulation of document	A follow up took in September 2016 and found 3 recommendations were in progress these related to the circulation of the AGS, action plan and the responsibility for compilation of the AGS. 1 recommendation was still to be actioned relating to a review of the AGS. A follow up will take place in four months time.	Further follow up Jan 2017	
S106s - Planning obligations	08th February 2016	Head of Planning and Regeneration, Financial Services Manager, Principal Solicitor	Critical review	Challenge points and good practice in relation to Committee Reporting, Policies/Procedures, Waste Services Contributions, Project Contribution areas, Central Finance Spreadsheet, Withdrawn Planning Applications, Online Publication and Retention	The follow up in September 2016 found that the service is progressing with the challenges. The follow up confirmed out of the nine challenges made Management have actioned five of them and have/are giving due consideration to the remaining ones relating to the contributions formula being	Further follow up Jan 2017	

				and Income Management	updated, process to monitor amount of developers per project and uploading of S106 agreements. Further follow up planned in 6 months time.		
CCTV	31th March 2016	Head of Community Services	Critical review	Challenge points and good practice in relation to Training and the CCTV system.	Follow up in September 2016 found two of the challenges have been actioned but there is more progress to be made relating to access rights to CCTV and a new anti-social behaviour policy. A further follow up will take place in April 2017	Further follow up Apr 2017	
Accounts Reconciliations	31th March 2016	Executive Director - Finance and Resources and Financial Services Manager	Critical Review	Challenge points and good practice in relation to Frequency and Training, Procedure Notes, Responsibilities and the Saffron System	A follow up undertaken in October 2016 found that the service have a clear direction of travel in relation to the challenges made however one challenge relating to reconciliation procedure notes still needs to be actioned therefore there will be a further follow up in 3 months time.	Further follow up Jan 2017	
Consultancy and Agency	13th June 2016	Corporate and Senior Management Team	Limited	2 'high' and 3 'medium' priority recommendations in relation to Matrix, Procurement procedures, Post transformation reviews, professional indemnity Insurance and accuracy of invoices received.	Dec-16		
Regulatory	08th June 2016	Head of Regulatory Services	Critical Review	Time recording challenges in relation to Systems Specification, Policies & Guidance, Coding Structure, Fee Earners,	Progress meeting planned for Dec16		

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				Performance Measurement and Database Accuracy.			
2016-17 Audits							
Housing - Statutory Duties	09/11/16	Community Services	Moderate	4 medium priority recommendations were made relating to contractual arrangements with the housing trust, license conditions, inspection visits and File accessibility.	May-17		
Customer Services	28th September 2016	Customer Services	Significant	2 medium priority recommendations were made in relation to training records and health and safety training and the formally documenting the minutes of meetings	Apr-17		
Freedom of Information	24th October 2016	Business Transformation	Significant	One medium and one low priority recommendation was made. The medium recommendation related to training on data protection. A follow up will take place in 6 months time.	Apr-17		
end							