

Internal Audit Recommendation Tracker (overdue and fundamentals)

Appendix B

Last Updated: 25 August 2016

Audit Year (Date report issued)	Rec Ref	Original Recommendation	Priority	Original Managers Response	Responsible Officer/ Head of Service	Agreed Imp Date	Revised Imp Date(s)	Status Update from Management	Status
Water Gardens Car Park (November 2014)	1	On an annual basis ensure the Council receives an independent accountant's report verifying net takings payable to the Council. This should be compared to management information supplied and challenged where there is a discrepancy. Pragmatically the last three years (i.e. from 2011/12) should suffice if there are no significant discrepancies.	Significant	The new managing agents have confirmed that income will be externally audited as part of our procedures. This will be going back the three years as recommended.	Properties, Facilities & Projects Manager/ Head of Place	28/02/15	31/07/15 31/10/15 31/03/16 30/09/16	Feb/May15: Working with the new management company to ensure this is actioned. Request has been made. Currently carrying out review of in year receipts with HDC finance officers. Aug15: Review of in year receipts has taken longer than expected due the changes in personnel. Nov15/Feb16: Finance review now completed with the new managing agents. Information reporting and net receipts protocols have been revised and are now dealt with monthly. 3 years audited accounts expected by March 2016. June 16: Audited accounts requested again from new managing agents. Aug16: The Managing Agent is of the opinion that it is the Council's responsibility to cover the cost of appointing auditors to verify income due to the Council and is now seeking legal advice.	Overdue
Use of Agency Workers (March 2015)	1	Human Resources should: <ul style="list-style-type: none"> Review the current Use of Agency Workers, Interims and Consultants policy statement and ensure it is fit for purpose Remind staff of the 	Significant	Agree but will take time due to staffing resources within HR and the need to develop and run a successful awareness campaign across the Council. Hence the December 2015 date	HR Manager/ Head of Governance	31/12/15	31/03/16 30/09/16	May15/Aug15: Due to other work priorities and lack of resources, progression to implement this recommendation is yet to begin. Oct15: Staff sickness has prevented this work moving forward but will be picked up in the last quarter of the financial year.	Overdue

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		<p>need to comply with the policy statement, perhaps communicating this through the Third Tier Managers group</p> <ul style="list-style-type: none"> • Set up a regime to monitor compliance with the policy. This should include cross checking HR data with finance data. • Routinely provide timely and accurate management information to CMT/HoS as per the policy 		<p>to full implement this recommendation; with a briefing going to the Third Tier Managers Group in the autumn.</p> <p>Accountancy has agreed to support this by preparing financial reports for HR when specified.</p>				<p>Feb16: Third Tier Managers have been reminded of the need to comply with the policy. Agency staff details as known are being reviewed by HR with relevant managers at this time – a more formal process will result from the review of the current policy. CMT/HoS will be updated thereafter.</p> <p>Aug16: Existing resources within HR have been assigned to address the issues raised in the audit report. In the first instance the policy will be reviewed to ensure it remains relevant with any revisions reported to CMT/HoS by the end of August. HR will ensure the policy is enforced by ensuring all agency workers are put on the HR system so they are monitored centrally. A revised implementation of end of September is proposed to allow HR time to communicate with HoS and Third Tier Managers of the need to involve HR.</p>	
Use of Agency Workers (March 2015)	3 & 4	<p>Human Resources should:</p> <ul style="list-style-type: none"> • Work with Corporate Procurement to ensure there is a Council wide Preferred Supplier List (PSL) in place for agency workers. 	Significant	<p>Procurement has expressed a willingness to work with HR on this, however, the enormity of putting in a place a PSL should not be underestimated.</p> <p>In the short term, part</p>	HR Manager/ Head of Governance	31/03/16	31/12/16	<p>May15: Due to other work priorities and lack of resources, implementation is yet to begin.</p> <p>Aug15: HR working with Corporate Procurement – feeding into Contract Standing Order review.</p> <p>Jan16: Further discussions will need to take place with regards to</p>	Overdue

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		<ul style="list-style-type: none"> Set policy that requires staff to adhere to the Preferred Supplier List unless written dispensation has been granted by HR. When granting dispensation from PSL remind managers to adhere to Financial Regulations and Contract Standing Orders. When aware of any breaches (or potential breaches), report these to the relevant Head of Service and Internal Audit for further investigation. 		<p>two of this recommendation will be implemented as part of the policy review and staff awareness campaign defined in recommendation one above.</p> <p>The third part of this recommendation can only be achieved once the PSL is in place (see three above).</p> <p>The fourth part of the recommendation will be implemented immediately following our team meeting in April.</p>				<p>developing (and maintaining) an appropriate format for an agency workers 'supplier list'.</p> <p>Aug16: Following the review (and enforcement) of the policy as per rec 1 HR is working closely with procurement and Third Tier Managers to develop a Preferred Supplier List and any associated guidance for staff.</p>	
Use of Agency Workers (March 15)	8	<p>HR should simplify processes under the use of Agency Workers, Interims and Consultants policy by:</p> <ul style="list-style-type: none"> linking the Agency/Interim Worker Record form to the Permission to Fill authorisation form; including the vacant post number on both forms develop on-line forms for extension of 	Requires Attention	Agreed and help from IT will be sought to implement this.	HR Manager/ Head of Governance	31/12/15	31/03/17	<p>May15/Aug15/Feb16: Due to other work priorities and lack of resources, progression to implement this recommendation is yet to begin. It will be looked at in the next financial year.</p> <p>Aug16: Revising the policy and putting in place the Preferred Supplier List takes priority. The recommendations here will be considered within the current financial year.</p>	Overdue

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		engagement of an agency worker, interim or consultant.							
Corporate Business Continuity Plan – Follow Up (May 2015)	3 & 4	<p>Business Continuity Plans (BCPs) to be developed for each service area and reviewed by an independent officer to ensure that:</p> <ul style="list-style-type: none"> they are appropriate, complete and have been prepared to a consistent standard. there are no interdependencies that would prevent services being reinstated in accordance with their BCPs. 	Significant	Heads of Service to be given a revised deadline of 31 May 2013 (via the Senior Management Team meetings) to submit their service level BCPs. These can then be reviewed for completeness/ interdependencies and services asked to strengthen their plans where appropriate.	Operations Manager/ Emergency Planning Officer/ Head of Place	31/08/13	31/08/15 31/03/16 31/07/16 30/09/16	<p>May15: BCP template and guidance was reissued to managers on 16 April 2016.</p> <p>Aug15: Managers requiring assistance have been advised to seek it from the Operations Manager upon her return in Sept 2015.</p> <p>Oct15: Heads of Service/Third Tier Managers working with Operations Manager to update service level plans at Team meetings to ensure all activities are reviewed in context of the Services as a whole and prioritised accordingly.</p> <p>Feb16: Plans exist in draft form for all 5 service areas, with some Plans still awaiting migration to the new template (which takes into more detailed account interdependencies and reliance on key functions such as ICT and office space).</p> <p>June16: Awaiting the completion of Housing and Place BCPs.</p> <p>Aug16: Housing BCP will be completed in September 16 once this has been signed off by Heads of Service. Place BCP to be completed on or near the end of July 16.</p>	Overdue

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Corporate Business Continuity Plan – Follow Up (May 2015)	5	Each service needs to develop a timetable to test its BCP. This testing process needs to be managed centrally to ensure: <ul style="list-style-type: none"> • Testing is carried out as planned • Outcomes of the testing is recorded • Action plans are developed to address any failures/weaknesses • BCPs are updated as necessary post testing 	Significant	A methodology for testing the BCPs will be determined by 31 March 2014 and a timetable developed to test each plan during April – June 2014.	Operations Manager/ Property and Facilities Manager/ Head of Place	31/03/14	01/11/15 30/04/16 31/07/16 31/03/17	May15: Some testing of Council systems has been carried out as part of Emergency Planning (e.g. emergency power supplies at the Civic Centre, comprehensive ICT testing at Latton Bush and mutual aid support with other Essex districts). Aug15, Oct 15, Feb16: Whilst service level plans are being completed testing cannot take place (see rec 4), however joint working with Chelmsford CC around ICT recovery will see some testing in this area in early 2016. June16: Awaiting the completion of Housing and Place BCPs. Aug16: As Place and Housing BCP's are still outstanding, no testing can take place. Joint working with Chelmsford CC around ICT has stalled and ICT will explore working with another Council. Awaiting update from Chelmsford CC for more information. The implementation date is revised to the end of the financial year so that Harlow Council can explore other arrangements.	Overdue
Corporate Business Continuity Plan – Follow	2 & 6	There should be ongoing periodic review of the Council's BCP arrangements, including: <ul style="list-style-type: none"> • A full review of the 	Significant	Once all the service level BCPs have been received, reviewed for completeness and strengthened as	Operations Manager/ Emergency Planning Officer/	31/01/14	31/12/16 31/03/17	May15: Next corporate review to be carried out once all service level BCPs have been received and tested, and annually thereafter. Once in place and	Overdue

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Up (May 2015)		<p>Corporate BCP should be completed at least annually by senior management</p> <ul style="list-style-type: none"> Prompting periodic review at service level to ensure that local BCPs are updated and a copy passed to the Operations Manager/ Emergency Planning Officer for retention in a secure place (or no confirm no changes are necessary) 		<p>necessary (see 3 below) the Corporate BCP will have its first annual review.</p> <p>Email reminders will be sent every 6 months to remind heads of service that they need to review/update their BCPs as recommended.</p>	Head of Place			<p>annual review of BCPs will be prompted by email, beginning Dec 2016 (to coincide with the review of Emergency Planning arrangements).</p> <p>Aug15, Oct15 & Feb16: In progress and on course for completion</p> <p>June & Aug16: Awaiting the completion of Housing and Place BCPs.</p>	
Community Safety (June 2015)	1a & 1b	The Safer Harlow Partnership stakeholders to develop a formal strategy for combatting the misuse of drugs in the area, and include this issue in the partnership's priority actions for 2015/16.	Significant	Agreed and will implement	Community Safety Team Manager/ Head of Community Wellbeing	31/12/15	30/06/16 31/10/16	<p>Feb16: We are unable to produce a strategy until the strategic assessment has been completed by the Partnership Analysis. At the last Responsible Authority Group (RAG) meeting in Dec15 the Chief Executive agreed to speak to the Deputy Chief Constable regarding the delays. Misuse of drugs will be incorporated into the priorities for 2016/17 however analytical information from these systems will be required.</p> <p>June16: Currently chasing the Partnership Analyst for a finish date for the Strategic Assessment for the Safer Harlow Partnership.</p> <p>Aug16: The Strategic Assessment is currently in draft</p>	Overdue

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								and is with the Youth and Citizenship Manager to finalise. The actions for SHP will have to be delayed further until the Strategic Assessment has been finalised by the SHP Responsible Authority Group.	
Community Safety (June 2015)	2a	The Safer Harlow Partnership needs to locate, review and update and overall governance document that sets out statutory roles, stakeholders, frequency of meeting, voting arrangements and other Partnership governance and administrative arrangements.	Significant	Will review and update documentation.	Community Safety Team Manager/ Head of Community Wellbeing	30/09/15	31/01/16 30/06/16 31/10/16	Oct15: A full SHP or RAG meeting is needed prior to final agreement. Jan 2016 completion expected. Feb16: Delayed until strategy agreed (see above). June & Aug16: See response above in 1a & b	Overdue
Community Partnerships (August 2015)	2	The Council's current (dormant) partnerships policy to be developed into a toolkit which would be of practical use to managers involved in partnerships, to include: <ul style="list-style-type: none"> • A checklist of practical steps for managers to follow • Example templates to help embed good governance and risk management practices (as 	Significant	A partnerships protocol will be developed as recommended, in conjunction with the Partnerships Lead at Broxbourne Council, by the end of the current financial year. We will raise awareness of the new protocol through the Infonet, the Weekly Information Sheet and Third Tier Managers meetings, beginning in	Head of Community Wellbeing	31/05/16	31/03/17	June & Aug16: As discussed with Internal Audit, in view of the recent tragic incident in the Town Park, and the health and safety audit that is to be commissioned, it is considered better to await the outcome of this and the audit of discretionary services to take place later in the year so that the protocol can encompass findings and recommendations from both of these.	Overdue

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		recommendation in 2011) A programme of awareness-raising should follow.		April 2016, and offer Community Wellbeing as a point of contact for advice and guidance.					
Project Management (August 2015)	1.1	Policy & Performance to take responsibility for ensuring a robust project management framework, especially for those projects that fall outside the remit of the IT Operations Board and capital bid process.	Significant	The Policy & Performance team will take responsibility for producing a project management framework once the staffing changes to the team have been finalised.	Head of Governance	31/03/16	30/09/16	June 16: Discussions are on-going to determine where project management best fits within HDC. Aug16: Agreed at Corporate Governance Group on 9 Aug that the Head of Governance will chair a discussion with the Internal Audit Manager, the Procurement & Relationship Manager and the Policy & Performance team leader to determine the way forward.	Overdue
Business Planning (September 2015)	3, 4 & 5	As part of the service planning database project, Service Plans should be enhanced by:- <ul style="list-style-type: none"> Improving the level of financial detail to include: meeting financial targets; mitigating potential service income shortfall/overspend, especially on demand led services; delivering planned savings in year; and planning for subsequent years' savings delivery. 	Significant	It should be possible to link the budget proposals for the forthcoming year to the business plan process placing an expectation on budget holders and those completing the service plans to consider the financial impacts of the budget decisions etc. The InPhase project will manage service based risk management and reporting in to the system. Detailed guidance is	Senior Insurance Officer/ Policy & Performance Team Leader (or designate)	31/03/16	30/09/16	June16: InPhase development and implementation is running behind schedule due to resourcing issues. The Service Planning and Risk Management elements of Inphase are nearly ready for user testing. Corporate Risks are on the system and regularly updated to enable reporting for JFPR. Service Risks should be added once InPhase is operational (expected Q2). Once agreed by Governance Group/HoS and users, the new ways of working for Service Planning/ Risk/ Performance Monitoring/ JFPR reporting will be documented along with the revised Performance Management Framework.	Overdue

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		<ul style="list-style-type: none"> • Developing arrangements to embed risk management in Service Plans. • Reviewing the role of Heads of Service and Policy & Performance in reviewing and updating Service Plans. • Developing detailed procedural guidance to go on the intranet on how Service Plans should be developed and approved. 		already available on Infonet, however given the project currently underway to replace the SPD it may need updating once procedures are defined and operational. The information will be re-designated as a policy framework rather than “guidance” and launched to correspond with the new service planning tool.				<p>Aug16: Service user test group identified. Meetings being arranged to take user group through system and proposed with HoS to enable existing Service objectives/ actions/ milestones within SPD to be transferred to InPhase, which will allow 1Q16 RAG status updates. Onus on Services is to reflect financial impacts within that structure.</p> <p>Corporate Risks are ready in new agreed format. Service Risks will require creation along with Service plan objectives during user tester/HoS discussions. As discussed at the Risk Group on 1 Aug 2016, performance framework update to lie with Governance/ P&P (including Service Planning framework and guidance to be launched with InPhase).</p>	
Business Planning (September 2015)	1	The 2016/17 annual objectives to be developed as SMART (specific, measurable, achievable realistic and time bound) objectives.	Requires Attention	When the InPhase project is complete the objectives will be connected to the KPIs and will be measureable. They will also be a compulsory part of the service planning process.	Heads of Service and Third Tier Managers	31/03/16	30/09/16	<p>June16: Within InPhase, Service Objectives and Actions can be given start/due/end dates with RAG status and distinct owners. Progress milestones can also be set and measured against. KPIs have been input into InPhase, periodically updated, and linked to both Service and Corporate Priorities to enable reporting against either. InPhase also provides for performance</p>	Overdue

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								comments (good/bad) and Improvement Action Plan comments, enabling automatic feed to quarterly JFPRs and other reports as required. Aug16: As above re: user group meetings. P&P are due to take Services through target and tolerance setting process for performance indicators but framework ready on InPhase and populated with prior year data.	
Human Resources - Recruitment (September 2015)	1	Ensure compliance with Contract Standing Orders as required by the Council with regards to advertising services, and that a contract in place with service providers.	Significant	Agreed. HR Manager to put together procurement exercise.	HR Manager /Head of Governance	31/03/16	31/12/16	June & Aug 16: Working in partnership with VineHR to establish a framework in line with the CSO. A preferred suppliers list (PSL) agreed. HR liaising with the PSL.	Overdue
Human Resources - Recruitment (September 2015)	2	Recruitment training should be provided to recruiting managers and evidenced.	Requires Attention	Agreed. Online training programme to be created on Wisenet and sent out to new managers with recruiting responsibilities. Certificate will be issued at the end of the course and a copy will be placed in individual files.	HR Manager /Head of Governance	31/03/16	31/12/16	June & Aug 16: Due to staff shortages meeting has been postponed until Sept 16 to discuss and prepare online training programme via Wisenet. Estimate completion date Dec 16. Existing Wisenet training course 'Preventing illegal Working' will also be reviewed. In the meantime, the HR Advisor meets, on an ongoing basis, with recruiting managers to give one to one advice and guidance on the recruitment process.	Overdue
Commercial	2	The spreadsheet currently used to	Fundamental	Historically, the Property Manager has	Property Manager/	31/03/16	31/12/16	Oct15: The spreadsheet is now password protected. It is	Overdue

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Rents (October 2015)		manage the inventory of commercial properties should be removed at the earliest opportunity once data has been adequately transferred to Technology Forge (TF) to limit the risk of loss or corruption of data through error. In the interim the file should be password protected as read only. Segregation of duties issues also arise with the Property Manager authorising transactions as well as maintaining them on the spreadsheet.		periodically backed up the spreadsheet to ensure that data is not lost in the event that the spreadsheet is corrupted. The Property Manager has now also password protected the spreadsheet The spreadsheet is held on a central system and backup daily by IT server system. The cleansing of the data is to be completed by March 2016 when TF will be fully functioning for all staff in P&FM.	Head of Place			envisaged that the spreadsheet will be removed upon completion of the TF data cleansing exercise. Feb16: Significant development work has been undertaken with the suppliers regarding TF and its functionality. This work includes data cleansing. This has highlighted limitations with TF, therefore, the spreadsheet will need to be maintained until these issues are resolved. June & Aug16: Significant resources have spent cleansing and bringing up to date the Property Register. The leaseholder side (Estate Management module) of Technology Forge has taken a back seat whilst a 5 year valuations programme via a new contract is instigated.	
Commercial Rents (October 2015)	5	Data cleansing on Technology Forge (TF) should occur as soon as possible to address to following issues: (i) 13 duplicate property descriptions (ii) the 46 lettable business units with no lease assigned on TF, which should be investigated to	Significant	Work is in progress to eliminate these issues: <ul style="list-style-type: none"> • 10 out of the 13 duplicate entries amended to date. • 42 of 46 lettable business units have been updated (remaining 4 will be resolved as soon as unique reference numbers have been assigned to these 	Property Manager/ Head of Place	31/03/16	31/12/16	June & Aug16: See rec 2 - resources have been diverted for now.	Overdue

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		determine whether a lease is in place or whether the property should be marked as vacant (iii) the 94 leased properties with no tenant's name assigned, which should be checked to ensure the correct tenant's details are included on TF		properties). • Of the 94 leased properties which did not have a tenant, the majority were due to an IT glitch. TF is being approached to resolve this issue. Most of the remainder are properties owned and occupied by HDC. All other necessary corrections have now been made.					
Commercial Rents (October 2015)	6	The Property Manager should consider holding rental values as a quarterly rather than annual figure in Technology Forge (TF). The Civica customer account code could be held on TF to provide a match. Procedures should be put in place to ensure these unique references are stored.	Significant	Property Manager has confirmed that quarterly and annual rent figures are already stored on TF. Managers will look into the feasibility of importing unique reference numbers into TF to facilitate cross referencing of TF with Civica.	Property Manager/ Revenues & Benefits/ Head of Place	31/12/15	31/07/16 31/12/16	Feb16: The first part is completed (quarterly rental value). The second part will be actioned in due course as it will be a useful exercise. June & Aug16: See rec 2 – resources diverted for now.	Overdue
Commercial Rents (October 2015)	14	Document all tenants rent files with a template showing the processes, controls, decisions and documentation for rent	Significant	In line with recommendation 3 Latton Bush Staff will be trained by the end of Sept 15.	Latton Bush Service Manager/ Head of Place	29/02/16	30/09/16 31/12/16	Feb16: Training has been booked for 25/2/16 and the Council is looking to purchase an addition module for TF for bookings, which will require data being uploaded	Overdue

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		reviews.		Following this training the team will work to transfer all tenant data onto the TF system.				into it which will be resource intensive. June & Aug16: The meeting in Feb 16 took place with Technology Forge who presented a Cloud base system which was rejected by IT. There is still a requirement to train staff so they can input onto the TF system.	
Commercial Rents (October 2015)	1	Policies and procedures for the setting, charging and collection of commercial rents to be developed in order to ensure that officer responsibilities, expected internal controls, and appropriate sign off as evidence of review, are clearly documented (to enable proper oversight and reduce the risk of loss to the Council).	Requires Attention	A policy document will be drafted by end of March 16 and distributed to the relevant service areas and staff. The timeline is resource dependant.	Facilities Manager/ Property Manager/ Head of Place	31/03/16	31/12/16 31/03/17	June & Aug16: Currently on hold due to lack of resources whilst setting up Harlow Trading Services (HTS).	Overdue
Energy Management (November 2015)	3 & GP1	To ensure resilience: <ul style="list-style-type: none"> • Ensure written procedures cover the full range of processes (from energy data capture to publishing C02 emissions) • Ensure that a deputy is designated who is also familiar with the process • Document and 	Requires Attention	Procedures already in place will be enhanced to provide more detail as to where each data source can be located and how it should be entered into the spreadsheet tool. This will include checking of sums and using version control instead of master documents.	Operations Manager/ Head of Place	31/07/16	31/12/16	May16: In progress and to be discussed further with HoS and the Operations Manager. Aug 16: Energy management processes have been discussed in detail between the Operations Manager and the Projects Manager (HTS). This year's data has been produced by the Operations Manager and validated by the Projects Manager (HTS); therefore two managers	Overdue

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		implement additional steps to ensure the integrity of spreadsheet data, including validation (e.g. number range), check sums and adopting version control rather than saving a master copy each time.		Consideration of designating a deputy for the process will be based on time and financial resources, but the existence of more detailed procedures may negate the need for this in any case.				now have a detailed knowledge of the process. To further improve resilience procedures, including improvements to spreadsheet integrity, will be documented in due course but this is dependent on resources.	
Capital Expenditure and Fixed Assets (February 2016)	7	Officers to be reminded that for projects involving multiple categories of assets, the depreciation of the different categories of assets needs to be considered separately on the basis of the asset type's useful life.	Requires Attention	A reminder will be sent.	Finance Manager/ Head of Finance	31/03/16	31/12/16	May & Aug 16: A review of the audit findings will occur after completion of the Final Accounts and subsequent audit	Overdue
Right To Buy (March 2016)	1	Counter fraud measures/processes should be strengthened within the Home Ownership Team.	Fundamental	We will consider the longer term options. Enhanced procedures to be established by, for example, recruiting a new specialist Tenancy Enforcement officer located in the Housing Management Team with the necessary experience.	Head of Housing	31/12/16	n/a	June 16: Job description being reviewed. Aug 16: Internal processes have been strengthened, including Officers visiting all Right to Buy applicants with a revised RTB application form to reduce the risk of fraud. Fraud training from the Corporate Fraud Team at Epping Forest is being provided to Officers free of charge as well as advice regarding the new specialist post of Housing Fraud Officer.	In progress