

# Internal Audit Recommendation Tracker (Overdue)

Last Updated: 06 November 2020

## Appendix B

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
<b>Purchase Cards (2018/19) October 2018</b>	3.1	<p>Policies are required to clarify the Council's approach for:</p> <ul style="list-style-type: none"> <li>the provision of hotel accommodation,</li> <li>the provision of employee uniform and</li> <li>subsistence and hotel allowance claims.</li> </ul>	Medium	<p>Policies related to allowances , including those referred to within this audit are being reviewed or drafted as a suite of documents which will be presented to SMB by 30/12/18</p>	HR Manager/ Head of Governance	30/12/18	<del>30/04/19</del> <del>30/09/19</del> <del>31/03/20</del> <del>30/09/20</del> 31/03/21	<p>Mar 19: New Head of Governance commenced in January 2019. Draft completed for review of HoS and SMB, recommendation by HR Manager accepted by SMB to expand coverage of policy to include "business travel" and mileage rates within the policy. For appropriate consultation with SMB/TU before implementation.</p> <p>May 19: Instruction from SMB to include rates for allowances as part of the overall review committed to by organisation and for consultation, as appropriate with trade union.</p> <p>Oct 19: Continuing instruction from SMB being followed with regard to rates for allowances forming part of the overall review committed to by the organisation. For consultation, as appropriate with trade union. Consultation still ongoing.</p> <p>Feb 20: Expenses for mileage rates agreed in principle. Employee uniform to follow HMRC requirements. Decision to be taken to SMB.</p> <p>May 20/July 20: Expenses rate for mileage has been agreed with TU at HMRC rates, communication underway with employees. The provision of uniform and relevant procurement if applicable under consideration.</p>	Overdue

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								<p>Oct 20: The current focus is on the new HR/payroll system implementation as it is due to go live 1st December, and therefore takes precedence The new HR system is intending to pick up expenses from the new tax year (6 April 2021) and will have a policy to support this changeover. Expenses policy will need to take account of the new processes coming in phase 2 of the system implementation due in 2021.</p> <p>Subsistence cannot be claimed anymore (following the TU agreement – referenced last time) only reasonable expenses.</p>	
<p><b>Software Licensing (2018/19) December 2018</b></p>	<p>1</p>	<p>A Software Management policy should be developed and distributed accordingly.</p>	<p>Medium</p>	<p>A Software Management Policy will be developed and distributed to all staff</p>	<p>Senior ICT Manager</p>	<p>28/02/19</p>	<p><del>31/03/19</del> <del>31/05/19</del> <del>31/12/19</del> <del>01/03/20</del> <del>31/03/20</del> <del>30/09/20</del> <del>30/11/20</del></p>	<p><b>Mar 19:</b> A Software Management Policy is being developed and will be distributed as part of the updated Information Security Policy and Acceptable Terms of Use by 31/03/19.</p> <p><b>May 19:</b> This is currently in draft format to go to the ICT Operations Board and Information Governance Group.</p> <p><b>Oct 19:</b> This will go to the Information Governance Group quarterly meeting in November. It will then have to be deployed using MetaCompliance.</p> <p><b>Feb 20:</b> Draft policy currently being reviewed by IGG</p> <p><b>May 20/July 20:</b> Some changes are required following review of the policy by IGG, and will be represented at the next IGG.</p> <p><b>Oct 20:</b>The policy will be presented at</p>	<p>Overdue</p>

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								the 9 <sup>th</sup> November IGG meeting	
<b>IT Asset Management (2018/19) December 2018</b>	1	The ICT Strategy should be updated and the four-year replacement strategy confirmed within it, approved and adopted	Medium	The ICT Strategy will be updated to include IT equipment life-cycle and the replacements strategy.	Senior ICT Manager	31/03/19	<del>31/05/19</del> <del>30/11/19</del> <del>31/03/20</del> 31/12/20	<b>May 19:</b> This is being included in the ICT Strategy which is in draft format. <b>Oct 19:</b> This is still in draft. <b>Feb 20:</b> Being progressed <b>May 20/July 20/Oct 20:</b> The draft strategy will need reviewing in light of Covid-19 and changing the way the Council works. Also the priorities will need to be changed and brought in line with the Covid-19 Recovery Group actions and recommendations.	Overdue
<b>Complaints 2018/19 May 2019</b>	1	Implement a mechanism whereby actions from the lessons learnt questionnaire are followed up. This could be achieved by SMB receiving a follow up action report.	Medium	A quarterly report is sent to SMB in regards to this.	Customer and Media Services Manager/ Head of Governance	30/06/19	<del>31/03/20</del> 31/12/20	<b>Oct 19:</b> This has been happening since in a basic format since June 2019. It will give Heads of Service key trends but does require further development and this is likely to coincide with the action below. <b>Feb 20:</b> A report is still scheduled to go to SMB prior to 31 March 2020. This will outline a request to move to a two stage process and further work on a sustainable mechanism to learn from complaints. <b>May 20/July 20/ Oct 20:</b> Report delayed due to Corona pandemic. At this stage it is not deemed urgent and therefore realistically would set new target of 31/12/20	Overdue
<b>Complaints 2018/19 May 2019</b>	2	Consider moving to a two stage complaints process by presenting a paper to SMB (Senior Management Board) on this	Medium	This has been considered previously and will be raised again.	Customer and Media Services Manager/Head of Governance	30/06/19	<del>31/03/20</del> 31/12/20	<b>Oct 19:</b> Although not progressed due to changes in service area, it has now been raised with Head of Governance with a view to take a report to SMB before 31/03/20 <b>Feb 20:</b> A report is still scheduled to	Overdue

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								go to SMB prior to 31 March 2020. This will outline a request to move to a two stage process and further work on a sustainable mechanism to learn from complaints.  <b>May 20/July 20/Oct 20:</b> Report delayed due to Corona pandemic. At this stage it is not deemed urgent and therefore realistically would set new target of 31/12/20	
<b>Responsive Housing Repairs 2018/19 August 2019</b>	2(b)	Post inspections completed on more complex housing repairs should be formally documented and retained.	Medium	Agreed. Customer Satisfaction Surveys are currently sent out to tenants on a sample basis. The sample size will be increased to ensure that the quality of repairs works is completed to a satisfactory standard.  Post inspections completed on complex repairs works will be formally documented and retained	HTS Operations Director and the Council's Housing Operations Manager	30/09/19	<del>31/01/20</del> <del>30/04/20</del> <del>30/09/20</del> 31/01/21	<b>Oct 19:</b> HTS carries out a 100% post inspection regime on all housing voids it completes (see enclosed handover forms to demonstrate this).  There are ongoing discussions with HDC over who should be carrying out more detailed Post Inspections on completed Housing Repairs. Traditionally this has been carried out by Technical Services who transferred from HTS and now work for HDC.  We will provide a further update once this is resolved.  <b>Feb 20:</b> It has been agreed that HTS will carry out post inspections on repairs from 1 <sup>st</sup> April 2020. These will be recorded formally.  <b>May 20:</b> A response was not requested from Housing whilst Officers have been dealing with the current coronavirus situation  <b>July 20:</b> A response will not be forwarded from HTS whilst they establish recovery under the current Coronavirus situation. This will be	Overdue

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								<p>picked up as part of their recovery plans</p> <p><b>Oct 20:</b> HTS (P&amp;E) Ltd continue to establish recovery and aligned to recent Govt. restrictions (Tier 2 for Essex). This activity is recognised as a key quality control mechanism and is included in their implementation plan from learning the lessons from Covid 19 initial lockdown. This will be monitored through the shared operations group.</p>	
<p><b>Responsive Housing Repairs 2018/19 August 2019</b></p>	<p>3a and 3b</p>	<p>a. All repairs job priority time changes should be recorded, authorised and the reasons why they were changed documented. This information should be shared with the Council when KPI data is submitted.</p> <p>b. The reasons behind the housing repairs job priority times are allocated should be investigated to ensure that the appropriate timescales are given</p>	<p>Medium</p>	<p>Agreed. The constraints of the Callsys system makes it difficult provide an audit trail of job priority time changes. The Council's Housing Asset and Business Systems Manager and the HTS Commercial Director will investigate if there approach to record job priority time changes.</p>	<p>Council's Housing Operations Manager and the HTS Commercial Director</p>	<p>30/04/20</p>	<p><del>30/09/20</del> 31/01/21</p>	<p><b>May 20:</b> A response was not requested from Housing whilst Officers have been dealing with the current coronavirus situation</p> <p><b>July 20:</b> HTS re-established the repairs service on 22<sup>nd</sup> June 20. A response will not be forwarded from Housing whilst establishing recovery under the current Coronavirus situation.</p> <p><b>Oct 20:</b> HTS (P&amp;E) Ltd continue to establish recovery and aligned to recent Govt. restrictions (Tier 2 for Essex). This activity is recognised as a key quality control mechanism and is included in their implementation plan from learning the lessons from Covid 19 initial lockdown. This will be monitored through the shared operations group.</p>	<p>Overdue</p>

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	3c	Repairs operatives working hours should be extended to increase efficiency and flexibility of the housing repairs service.	Medium				<del>30/09/20</del> 31/03/21	<b>May 20:</b> As above <b>July 20:</b> As above. <b>Oct 20:</b> HTS has introduced this for heating repair staff and currently in negotiations with the other operatives.	Overdue
<b>Change and Patch Management 2019/20 January 2020</b>	2	The processes for upgrading or applying changes to the new core switch devices should be documented into a formal procedure.	Medium	Formal documentation will be written	Senior IT Manager/ Head of Finance	01/03/20	<del>30/06/20</del> <del>30/09/20</del> 31/12/20	<b>May 20/July 20:</b> Stalled due to competing priorities as a result of Covid-19. <b>Oct 20:</b> In progress	Overdue
<b>Former Tenant Arrears 2019/20 April 2020</b>	1	Former tenant debt needs to be proactively managed in accordance with the former tenant arrears policy with resources targeted in the following priority order: <ul style="list-style-type: none"> <li>• new former tenant arrears (from the voids notifications)</li> <li>• recent former tenant debt (less than a year old)</li> <li>• historical debt between 1 and 5 years old.</li> </ul> In March 2020 resources should be targeted at the £93,646.82 of 2014/2015 debt that is a risk of being	High	An Orchard Business Objects report to be produced to breakdown the former tenant debt in to age category in line with recommended priority order. Rent Officers to prioritise former tenant recovery in line with the priority order recommended. These cases will be actioned once the current arrears recommendations are actioned. The total financial amount written off will be in line with our allocated bad debt provision for 2020/21.	Senior Housing Operations Manager - people.	01/06/20	31/12/20	<b>May 20:</b> An update was not requested from Housing whilst Officers have been dealing with the current coronavirus situation <b>July 20:</b> Rent Officers during lock-down are actively working on the former tenant arears. Under new Government guidance. Covid-19 recovery is being established and progress will be reviewed as part of the wider Business Plan priorities and action plans at Quarter 2 together with wider bad debt provisions reporting. <b>Oct 20:</b> This recommendation will be formally followed up by Internal Audit and an update given in due course.	Overdue

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		<p>uncollectable during 2020/21 through the time Limitation Act 1980. All these former tenants be contacted and if there are no responses, they are passed to the tracing agency to maximise the opportunity for debt recovery before it becomes irrecoverable. On reputational and compassionate grounds any debt due to the death of a tenant in 2014/15 be excluded from this recovery project.</p>							
<p><b>Former Tenant Arrears 2019/20 April 2020</b></p>	<p>2</p>	<p>The Voids notification list be actioned weekly in all cases and either Rent Officers are asked to ensure they action their properties each week or an officer is designated with all Voids notifications.</p> <p>On a monthly basis the Senior Housing Operation Manager People receives a sample check on compliance to ensure void notifications have been actioned and</p>	<p>High</p>	<p>Circulation list for weekly void list to be amended to include Team Leaders to ensure circulation to all Rent Officers on a weekly basis.</p> <p>The monthly audit will be carried out by the rents Team Leader, who will sample 10% of the void accounts.</p>	<p>Senior Housing Operations Manager - people.</p>	<p>27/04/20</p>	<p>31/12/20</p>	<p><b>May 20:</b> An update was not requested from Housing whilst Officers have been dealing with the current coronavirus situation.</p> <p><b>July 20:</b> Rent Officers during lock-down continue to working on the former tenant arears, under the new Government guidance. Covid-19 recovery is being established and this will be reviewed as part of the wider Business Plan priorities and action plans at Quarter 2 together with wider bad debt provisions reporting.</p> <p><b>Oct 20:</b> This recommendation will be formally followed up by Internal Audit and an update given in due course.</p>	<p>Overdue</p>

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		followed up.							
<b>Former Tenant Arrears 2019/20 April 2020</b>	3	<p>If considered appropriate the £100 write-off limit for the Senior Housing Officer be formally approved by incorporation into the next update of Financial Regulations.</p> <p>The Former Tenants Arrears procedure note is updated to accurately reflect debt write off delegated authority arrangements and limits, if the £100 write off delegation is not approved.</p>	Medium	<p>Currently Investigating whether Financial Regulations can be updated in regards to authorised delegation. If authorised delegation can be updated, then the write off limit for the Senior Housing Operations Manager will be incorporated. If not, the Former Tenant Arrears Procedure in terms of authorised delegations for write off will be amended.</p>	Senior Housing Operations Manager – people.	31/08/20	31/12/20	<p><b>July 20:</b> Rent Officers are actively working on the former tenant areas. Covid-19 recovery is being established and this will be reviewed as part of the wider Business Plan priorities and action plans at Quarter 2, together with wider bad debt provisions reporting.</p> <p><b>Oct 20:</b> This recommendation will be formally followed up by Internal Audit and an update given in due course.</p>	Overdue
<b>Former Tenant Arrears 2019/20 April 2020</b>	5	<p>As this review identified that all debt over six years old, is in effect irrecoverable it may be appropriate to monitor the former tenants' arrears levels against additional targets is 2020/21, specifically:</p> <ul style="list-style-type: none"> <li>• A collectable net target (debt less than six years old)</li> <li>• Current year former tenant debt (being former tenant debt from 1st April 2020 - the target being the</li> </ul>	Medium	<p>Quarterly performance dashboard to be re-configured to separate recoverable and non-recoverable former tenant arrears, with aligning SMART targets.</p>	Senior Housing Operations Manager – People.	01/07/20	31/12/20	<p><b>Oct 20:</b> This recommendation will be formally followed up by Internal Audit and an update given in due course.</p>	Overdue



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		level to be below by the 31st March 2021).							
<b>Corporate Health and Safety 2019/20 May 2020</b>	3	Third Tier Managers be reminded to ensure that all risk assessments are carried out and reviewed at least annually thereafter. Further, the Health and Safety Team to co-ordinate this.	Medium	Responsibility for formal assessment and review of risk will be drawn to Third Tier Managers' attention at Third Tier Managers' Group	Environment & Licensing Manager and Head of Environment & Planning	30/09/20	31/11/20	<b>Oct 20:</b> The routine meeting cycle of Third Tier Managers' group has been affected by revised working practices adopted in response to the COVID-19 emergency. The Environment and Licensing Manager will write directly to Third Tier Managers to draw to their attention ongoing responsibility for assessment and review of risk	Overdue
				Options to provide additional resources to reinstate annual logging in the H&S team of risk assessments by third tier managers will be identified and presented to the Head of Planning and Environment.		30/09/20	31/03/21	<b>Oct 20:</b> Whilst additional staff resources to support the corporate Health and Safety function, policy advice and support for managers across the authority in response to the COVID-19 emergency has been an overriding priority to which resources have been devoted. This resource allocation appears likely to continue to be necessary pending the resolution of the emergency. The position will be reviewed however before the close of the municipal year.	Overdue
<b>Corporate Health and Safety 2019/20 May 2020</b>	4	Third Tier Managers be reminded to ensure that all COSHH data sheets be reviewed and, where necessary, updated, with link to risk assessments as appropriate.	Low	Responsibility for obtaining retaining and reviewing and updating COSHH data sheets and linking them to risk assessments as appropriate will be drawn to Third Tier Managers' attention at Third Tier Managers' Group.	Environment & Licensing Manager and Head of Environment & Planning	30/09/20	31/11/20	<b>Oct 20:</b> The routine meeting cycle of Third Tier Managers' group has been affected by revised working practices adopted in response to the COVID-19 emergency. The Environment and Licensing Manager will write directly to Third Tier Managers to draw to their attention ongoing responsibility to obtain maintain and take into account in risk assessment COSHH data sheets where relevant.	Overdue