

Internal Audit Recommendation Tracker (All)

Last Updated: 02 November 2021

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
Complaints 2018/19 May 2019	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	31/03/20 31/12/20 01/10/21 31/01/22	Oct 19/Feb 20: This has been happening since in a basic format since June 2019. A report is scheduled to go to SMB prior to 31 March 2020. This will outline a request to move to a two stage process and work on a sustainable mechanism to learn from complaints.	Overdue
Complaints 2018/19 May 2019	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	31/03/20 31/12/20 01/10/21 31/01/22	May 20/July 20/Oct 20: Report delayed due to Corona pandemic. Feb/May 21: Not been progressed due to continued work being undertaken on Corona pandemic. A full review of the complaints process is in progress. Oct 21: Report went to SMB on 5 October 2021 with draft policy which included moving to a two stage process. Final version to go on 26/10/21 with view to be fully adopted in Jan 2022 following management restructure.	Overdue
Responsive Housing Repairs 2018/19 August 2019	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.	HTS Operations Director and the Council's Housing Operations Manager	30/09/19	31/01/20 30/04/20 30/09/20 31/01/21 30/10/21 01/04/22	Oct 19: HTS carries out a 100% post inspection regime on all housing voids it completes There are ongoing discussions with HDC over who should be carrying out more detailed Post Inspections on completed Housing Repairs. Feb / May / July 20: It has been agreed that HTS will carry out post inspections on repairs from 1 st April 2020. These will be recorded	Overdue

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				Post inspections completed on complex repairs works will be formally documented and retained				<p>formally.</p> <p>Oct 20: HTS (P&E) Ltd continue to establish recovery This is included in their implementation plan from learning the lessons from Covid 19 This will be monitored through the shared operations group.</p> <p>Feb / May 21: HTS (P&E) Ltd continue to establish recovery aligned to recent Govt. restrictions. A phased approach to internal inspections has recommenced and will be included in the HTS (P&E) repairs recovery plans which is expected to be published in June 2021.</p> <p>Oct 21: HTS continue to deal with the backlog of works and the issue of post inspection of works is now discussed at the Joint Operations meetings with HTS Directors – Further feedback on progress with post inspections is due in November 21</p>	
Responsive Housing Repairs 2018/19 August 2019	3a	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.	Medium	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	Council's Housing Asset and Business Systems Manager and the HTS Commercial Director	30/04/20	30/09/20 31/01/21 30/10/21	<p>May/July 20: HTS re-established the repairs service on 22nd June 2020. A response will not be forwarded from Housing whilst establishing recovery under the current Coronavirus situation.</p> <p>Oct 20: HTS (P&E) Ltd continue to establish recovery and aligned to recent Govt. restrictions (Tier 2 for Essex).</p>	Complete

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	3b	The reasons behind the housing repairs job priority times are allocated should be investigated to ensure that the appropriate timescales are given.		Commercial Director will investigate if there approach to record job priority time changes.			30/09/20 31/01/21 30/10/21 01/12/21	<p>Feb 21: HTS P&E are continuing to establish their response/recovery processes and are undertaking emergency plus repairs activities. Service quality is being monitored through Joint Operational meetings and Housing Portfolio meetings.</p> <p>May 21: HTS P&E are establishing their repairs recovery plan to deal with the back log from the Covid 19 pandemic. This will be published in June 2021 as part of the wider Council strategic recovery map.</p> <p>Oct 21: HTS have now developed a report that tracks changes in Callsys. The report identifies the original priority and target date and revised priority and target date and records who made the change and when. These reports will be run from September 2021 and will review by HDC on a monthly basis.</p> <p><i>Internal Audit comment – this recommendation will be closed when the first report is presented to the Annual Service Charge meeting with HTS in November</i></p>	
	3c	Repairs operatives working hours should be extended to increase efficiency and flexibility of the housing repairs					30/09/20 31/03/21 01/04/22	<p>May/ Oct 20: HTS has introduced this for heating repair staff and currently in negotiations with the other operatives.</p> <p>Feb 21: Delayed due to the pandemic and restricted working</p>	Overdue

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		service.						<p>practices, HC have requested a timetable for implementation to align with resuming full service delivery.</p> <p>May 21: An implementation timetable will be published at the Shareholder Sub Committee meeting in September 2021 as part of the Repairs Customer Access Plans.</p> <p>Oct 21: HTS advise that they are currently in negotiations with the unions to extend the working day. A single trade pilot is currently being undertaken.</p>	
Harlow Playhouse overspends 2018/19 March 2020	1	Produce a report to SMB and Councillors to consider the direction of travel for the playhouse. To include consideration of the importance of the relationship with the Arts Council.	Medium	Business Plan has been produced and the process of getting the plan adopted has been included in the corporate plan as an objective of the coming municipal year.	Head of Governance	31/12/20	31/03/22	<p>Feb 21: As a result of Covid-19, the 2020/21 milestones have moved to 2021/22 in line with the revised Governance business plan.</p> <p>May 21: The Playhouse budget outturn will not be overspent for 20/21. As a result of Covid-19 the Playhouse has been shut most of the last year. Funding of £500k has been secured from the Arts Council as part of the Covid-19 culture recovery fund. The business plan has been delayed and is included in the Governance Service plan for 21/22.</p> <p>Oct 21: All reports from external consultants have now been submitted, a review with Legal Services will take place at the end</p>	Overdue

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								of October ready for draft to SMB by end of November.	
Business Continuity 2019/20 May 2020	3	The recovery detail, both in the corporate plan and in the service area plans define the IT systems individually and specifically and a prioritised list for recovery for them developed.	Medium	Changes will be made as part of review process of the COVID 19 BC scenario and applications of plans and processes during this time.	Operations Manager/Seni or ICT Manager	31/03/21	31/03/22	<p>May 21: Team level Covid specific BC Plans were carried out in September 2020 and have been reviewed in March 2021; IT systems have been considered as part of these. Once plans for future ways of working are finalised new BC assessments will need to be carried out accordingly and this recommendation will be incorporated.</p> <p>Oct 21: Work is underway on Future Ways of Working assessment and corporate structure review and new BC assessments will follow this; in the absence of specifically listed and prioritised systems these will be recovered in order or service delivery priorities as per the corporate BC plan.</p>	Overdue
Business Continuity 2019/20 May 2020	5	Training for key staff and plan holders should be undertaken. This includes more desk-top training, but also full scenario training.	Medium	Training will be most useful if it occurs after completion of Good Practice Action below	Operations Manager	31/07/21	31/03/2022	<p>Oct 21: An Essex Resilience Forum Working Group has been set up to service Business Continuity across Membership of the Forum and will look to provide training required.</p>	Overdue
Corporate Health and Safety	2	A common and consistent H&S Training Matrix be	Medium	A training matrix will be incorporated into the forthcoming	Environment & Licensing Manager and	30/09/21	30/06/22	<p>Oct 21: Development with HTS of a comprehensive Health and Safety</p>	Overdue

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2019/20 May 2020		<p>adopted and used across the Council. Human Resources should be consulted as part of the process to ensure a consistent approach.</p> <p>Responsibility should be given to Heads of Service to ensure their completed training matrices are submitted to the Council's Health and Safety Officer on a quarterly basis for review and ensure compliance.</p>		<p>health and safety management system. A proposal will be made to SMB regarding oversight of return of completed matrices</p>	Head of Environment & Planning			<p>management system has been paused throughout the COVID-19 emergency as corporate Health and safety resources have been Substantially diverted to responding to continually changing COVID-19 risks. It is proposed to re-examine the viability of this work as the impact of the COVID-19 emergency fully abates</p>	
Harlow Gilston Garden Town 2019/20 July 2020	1	<p>To clarify the accountability and extent of any liability of each partner in the HGGT a signed overarching agreement between the councils should be prepared. This will include a data sharing agreement.</p>	Medium	<p>(1) Work is now well underway on the next steps to establish Combined Delivery Service following Board decision on 10 Feb 2020.</p> <p>(2) Legal work is underway to clarify arrangements and delegations for the CDS. Link to HIG delivery and governance</p>	HGGT Director HGGT Project Manager HGGT Programme Manager	(1) 31/03/21 (2) 30/09/21	31/03/22	<p>(1) Political and corporate agreement to proposals by 31 March 2021. Shadow structures then up and running</p> <p>(2) Formal decision making will need to follow the local election period – 30 September 2021</p> <p>Feb 21: HGGT legal advisors, Weightmans, have been instructed to develop a data sharing protocol for the HGGT. The most appropriate agreement is currently being evaluated.</p> <p>Oct 21: An HGGT Governance Review Task and Finish Group has</p>	Overdue

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								<p>been established. A series of meetings with HGGT Partner Leaders and Chief Executives, and the Task & Finish Group have been set up to take forward the formalisation of governance arrangements for HGGT.</p> <p>The Task and Finish Group agreed for further work to be undertaken towards the establishment of a Joint Committee. The Leaders of the HGGT Partner Councils are keen for this work to take place at pace and are seeking to have formalised arrangements in place by March 2022.</p>	
Commercial Rents 2019/20	1b	Create a commercial property policy, which covers; how rent is set the types of lettings operated, the content of leases, renting, rent free periods, rent deposits, maintenance, voids, and collection of income. (This list is not exhaustive).	Medium	Agreed	Property and Facilities Manager in conjunction with the Head of Finance.	31/03/21	31/01/22	<p>The Property and Facilities Team have been utilising a number of checklists to guide the processes related to:</p> <ul style="list-style-type: none"> • The grant of new leases; • Progressing of assignment requests; • Managing lease surrenders and expiries; and • Management of vacant properties <p>An overarching policy/guidance document has been drafted to provide guidance for Officers and a framework under which they are to operate. A copy of the draft policy has been given to Internal Audit while waiting for Director of</p>	Overdue

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								Finance sign off.	
Commercial Rents 2019/20 September 2020 (Re-issued October 2020)	6	Review management fees for all service charges. Ensure they are appropriate. Consider any RICS requirements when setting management fees. Finance can be asked to help in calculating management fees.	Medium	Agreed.	Property and Facilities Manager.	31/03/21	30/06/22	Oct 21: This is in progress. The Property and Facilities Manager has discussed the level of management fees with the Senior Services Accountant and will amend those where considered necessary as part of the year end (31 March 2022) service charge account reconciliation.	Overdue
Commercial Rents 2019/20 September 2020 (Re-issued October 2020)	12	The Property & Facilities Manager to ensure that third parties, i.e. letting agents, solicitors etc., have provided appropriate GDPR compliant contracts and the departmental ROPA is up to date. Advice from Legal Services can be sought.	Low	Agreed.	Property and Facilities Manager	31/03/21	31/12/21	Oct 21: This is work in progress. The Operations Manager is working with the Data Protection Officer to ensure commercial leases are included in the RoPA	Overdue
Parks and landscapes 2019/20 October 2020	1.1	Routine inspections should be implemented and documented to demonstrate the Council has a process for managing trees.	High	The council will assist HTS to produce a robust maintenance strategy for the trees. A wider Tree and Landscape Strategy Document is also required for the Harlow area. This will include more than	Environment and Licensing Manager Senior Landscape Officer	31/03/21	30/09/21	Feb 21: HTS has engaged a leading Arboricultural consultancy to carry out routine tree inspections, incorporating robust condition, value, and risk assessments. Inspection outcomes are now comprehensively documented and retained in an interactive database to which HTS has access and from which data	In progress – to be removed from tracker as this is a long term project, which

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				<p>tree maintenance, but ideally would influence a maintenance strategy.</p> <p>However, due to not yet having that document the production of a tree maintenance programme should go ahead regardless. Any adjustments that may be required based on a wider strategy can be incorporated at a later date. However if we work closely with HTS (including Tim Moya associates) the programme should be suitable for the most part.</p>				<p>may be downloaded for transfer to the Council's GIS system. This will form the foundation of the tree management strategy the need for which is identified at 1.2</p> <p>May 21: HTS continues to employ an external contractor to reinforce the existing team structure to undertake routine inspections. A monthly update is provided by HTS for outstanding tree inspections.</p> <p>Oct 21: Progress has been made since the original audit which enables the Council to move towards a proactive routine inspection process. The Council has approved HTS's proposal to undertake a tree survey to assess the condition of trees in the district, and is estimated to take up to three years. Additional funding for 2022/23 has been agreed to cover the cost of remedial works arising from the survey. As the survey progresses, the Council's approach for managing trees and grounds maintenance will transition from reactive to proactive, as detailed information regarding tree stock to determine the Council's approach becomes available</p>	Internal Audit will follow up separately
	1.2	The Council will work with HTS to ensure a tree maintenance strategy is agreed and implemented, in					31/03/22	Feb 21: In working with HTS to develop a tree strategy for Harlow, it has become evident that improved baseline data is required in order to properly assess the	In progress – to be removed from

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		<p>accordance with the contract specification.</p> <p>The tree maintenance strategy should ensure:</p> <p>a) Tree surveys are completed to provide a complete record of the type and condition of the Council's tree stock</p> <p>b) Risk assessments are undertaken to identify and manage risks to public safety</p> <p>c) Remedial work is identified and managed in order of risk.</p>						<p>implications of potential policy options. A town-wide condition survey led by HTS will allow the issues costs and values to be quantified so that the cost and effect of options can be reasonably estimated. This will delay adoption of formal policy, but will provide a robust basis for informed policy making. It is anticipated that a budget cost for the most pragmatic approach to this work will be arrived at by 31/03/2021, and subject to the identification of resources, that work will commence in the course of 2021/22.</p> <p>May 21: HTS has drafted a proposal for the use of an external provider to conduct a risk based town wide survey of the age and condition of all trees. The Council is also looking at options for a real time database to record tree information.</p> <p>Oct 21: As above. The Council has accepted HTS's proposal. A townwide survey is expected to commence early in 2022. The tree maintenance strategy will evolve once the survey is underway to determine the Council's risk based approach to managing trees.</p>	<p>tracker as this is a long term project, which Internal Audit will follow up separately</p>
Equality Act and Impact	3	To drive equality improvements and	Medium	(a) Head of Governance to be	Head of Governance/	(a) Completed		May 21: (c) This has not been progressed as quickly as needed	Overdue

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Assessments 2020/21 February 2021		ensure buy-in from managers across the Council, there should be an 'equality champion' at Senior Management Board. Key messages from the Equality Working Group (EWG) should be reported to the Third Tier Managers meeting to be filtered down to staff.		<p>Equality Champion' at Senior Management Board (SMB)-</p> <p>(b) An EWG Group has been established.</p> <p>(c) The Chair of EWG to develop key messages for the Third Tier Managers and their Teams.</p> <p>(d) The EWG will be expanded to include participants from the protected characteristics to work on the Action Plan and build on the other work required to meet the PSED.</p>	Corporate and Democratic Services Manager	<p>(b) Completed</p> <p>(c) 28/02/21</p> <p>(d) May 2021 onwards</p>	<p>(c) 31/05/21 31/12/21</p> <p>(d) 31/05/21 31/12/21</p>	<p>due to continued work being undertaken on Corona pandemic and the Elections. This will now fall in line with (d) and will be underway by late May 2021</p> <p>Oct 21: The EWG has meet on occasions to ensure the documents were agreed and ready to be presented at Cabinet.</p> <p>However the EWG has not has the opportunity to meet over the summer due to seasonal issues which have impacted Officers workloads.</p> <p>The dates for both (c) and (d) have been amended to Dec 21 to reflect this</p>	
Equality Act and Impact Assessments 2020/21 February 2021	5	To comply with the Public Sector Equality Duty (PSED) the Council should publish annually its equality objectives and the progress made towards achieving them. This could be achieved through the publication of an Equalities Annual Report.	Medium	An interim report is being compiled for publication in April 2021.	Head of Governance/ Corporate and Democratic Services Manager	30/04/21	30/06/21 31/12/21	<p>May 21: This is currently being developed and should be ready for publication soon.</p> <p>Oct 21: The report has been compiled and is awaiting approval and to be finalised by the Communications Team. This will be completed by Dec 21</p>	Overdue

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<p>Accounts Payable 2020/21 July 2021</p>	<p>2.1</p>	<p>Officers should be reminded to raise purchase orders at the time of ordering goods/services, and in advance of receiving the invoice so that goods received can be checked against the order without delay.</p>	<p>Medium</p>	<p>Budget monitoring meetings are held between Accountancy and Service Managers monthly. In response to this recommendation exception reports from Accounts Payable will be provided to Accountancy by the Systems Team Leader. The issue of late payment of invoices and not raising purchase orders in advance will be included as part of that discussion. Instances of non compliance will be escalated to the relevant Head of Service and the Head of Finance and Property Exception reporting will be in place by the end of July 2021. This budget monitoring part of the process (1.3) will be introduced as part of the proposed restructure of the</p>	<p>Systems Team Leader and the Principal Finance Manager</p>	<p>31/07/21</p>	<p>31/03/22</p>	<p>Oct 21: Monthly Agresso reports are being used to highlight purchase orders raised after the date goods/services are provided. Monthly budget monitoring meetings between Accountancy and Third Tier Managers have not been reinstated whilst the Finance team is undergoing a restructure.</p>	<p>Overdue</p>

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				finance department and be embedded by the end of this financial year.					