

## Internal Audit Recommendation Tracker

Last Updated: 24 February 2016

## Appendix B

Audit Title (Date report issued)	Rec. Ref	Original Recommendation	Priority	Original Management Response	Responsible Officer/ Head of Service (HoS)	Agreed Imp Date	Revised Imp Date	Status Update from Management	Status
<b>Building Control</b> (October 2012)	1&2	Formalise arrangements for future out-of-hours emergency cover under an appropriately signed legal agreement.	Significant	The current out of office procedures are working well, however the possibility of formalising the agreement will be discussed with the Planning & Building Control Manager by 31 March 2014.	Planning & Building Control Manager/ Head of Place	31/01/13	<del>31/12/14</del> <del>31/12/15</del> 31/03/16	<p><b>Aug14:</b> The risk of not having a formal agreement in place with Uttlesford has been accepted. Should Uttlesford fail to deliver there are stand by contractors in place but would be very expensive.</p> <p><b>Nov14:</b> A consultant reported back in September 2014 and now the recommendations on an Essex wide approach to Building Control provision is being developed which will supersede the agreement with Uttlesford.</p> <p><b>Jan15 and May15:</b> No action will be taken until the outcome of the proposal to have a county wide partnership is known. If the partnership goes ahead then this recommendation will be superseded.</p> <p><b>Aug/Oct 15:</b> On course for Dec 2015 completion subject to the outcome of the proposal to have a county wide partnership.</p> <p><b>Feb16:</b> Cabinet decision to be made by the end of 15/16</p>	Overdue
<b>Building Control</b> (October 2012)	3	Document procedures for recording out of	Significant	Agreed action to be taken by 31 March 2014.	Planning & Building Control Manager/ Head	31/01/13	<del>31/12/15</del> 31/03/16	<p><b>Aug 14:</b> Whether formal procedures are required will form part of the review</p>	Overdue

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		hours emergency work undertaken by Harlow and Uttlesford.			of Regeneration			agreed in 1&2 above. <b>May15, Aug15, Oct 15 &amp; Feb16:</b> Rec may be superseded – see 1&2 above	
<b>Insurance</b> (December 2013)	1.1-1.3	Implement a periodic reporting process to Heads of Service, CMT and Councillors on insurance claim history, trends and emerging risks as part of the annual review of the Insurance Strategy. For example, six monthly to HoS/CMT and annually to Councillors	Significant	A reporting mechanism will be developed to enable the final 2013/14 position with regard to insurance activity to be reported.  Reporting to Councillors will be developed alongside the reporting and preparation of the tender process for the insurance renewal tender exercise in 2014.	Senior Insurance Officer/ Head of Finance	30/06/14	<del>30/06/15</del> <del>30/09/15</del> <del>30/11/15</del> 31/03/16	<b>Oct14:</b> The intention is to develop a formal reporting regime in 15/16 once the new insurance contract has begun. In the interim period ad hoc reports have been given to the Head of Finance and senior managers. There will be a summary report of the section's work included in the Cabinet report recommending which insurance provider to go with. <b>Nov14:</b> The new reporting regime will include quarterly reporting to CMT/HoS with exceptions being reported as a risk item to Members. <b>May15:</b> The first report (as at the 31 March 2015) will be reported to CMT/HoS in June alongside the insurance strategy (which is currently being drafted). <b>Aug15:</b> The Insurance Strategy has been drafted and the first report should go to CMT in September. <b>Oct15:</b> Other work priorities	Overdue

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								<p>have delayed the Insurance Strategy being submitted to CMT. It is now set to go to CMT in November 2015.  <b>Feb16:</b> Report has been drafted and due for submission to CMT/HOS.</p>	
<p><b>Water Gardens Car Park</b> (November 2014)</p>	<p>1</p>	<p>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. Ideally this report should be produced for all years since the agreement was signed (October 2004) but pragmatically the last three years (i.e. from 2011/12) should suffice if there are no significant</p>	<p>Significant</p>	<p>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.</p>	<p>Properties, Facilities &amp; Projects Manager/ Head of Place</p>	<p>28/02/15</p>	<p><del>31/07/15</del>  <del>31/10/15</del>                      31/03/16</p>	<p><b>Feb15:</b> Working with the new management company to ensure this is actioned.  <b>May15:</b> Request has been made currently carrying out review of in year receipts with HDC finance officers.  <b>Aug15:</b> Officers are working with JLL, the new managing agents, to carry out a review of in year receipts with HDC finance officers. This has taken longer than expected due the changes in personnel.  <b>Nov15:</b> The finance review has now been completed with the new managing agents. Information reporting and net receipts protocols have been revised and are now dealt with on a monthly basis. We anticipate receiving 3 years audited accounts by March 2016.  <b>Feb16:</b> <i>Update requested.</i></p>	<p>Overdue</p>

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		discrepancies.							
<b>Use of Agency Workers</b> (March 15)	1	<p>Human Resources should:</p> <ul style="list-style-type: none"> <li>Review the current Use of Agency Workers, Interims and Consultants policy statement and ensure it is fit for purpose</li> <li>Remind staff of the need to comply with the policy statement, perhaps communicating this through the Third Tier Managers group</li> <li>Set up a regime to monitor compliance with the policy. This should include cross checking HR data with finance data.</li> <li>Routinely provide timely and accurate management information to CMT/HoS as per the policy</li> </ul>	Significant	<p>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 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>	HR Manager/ Head of Governance	31/12/15	31/03/16	<p><b>May15/Aug15:</b> Due to other work priorities and lack of resources, progression to implement this recommendation is yet to begin.</p> <p><b>Oct15:</b> Staff sickness has prevented this work moving forward but will be picked up in the last quarter of the financial year.</p> <p><b>Feb16:</b> A review of the current Use of Agency Workers, Interims and Consultants policy statement has commenced within HR. The Third Tier Managers Group in February has 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>	Overdue

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<b>Use of Agency Workers</b> (March 15)	2	Human Resources should work with the Finance Section to ensure agency workers, interims and consultants are being coded correctly by having clear and communicated definitions. Consideration should be given to having separate account codes on Agresso for the engagement of agency workers, interims and consultants.	Significant	Accountancy has acknowledged their willingness to support HR regarding financial data however this will have to wait until after the year-end accounts have been produced. <ul style="list-style-type: none"> <li>Accountancy will amend the descriptors of the two codes currently in use so they align with HR Policy definitions</li> <li>Two discrete codes already exist, as identified in this report. Additional codes can be established if the appropriate requirements are defined.</li> </ul>	Principal Finance Manager/ Head of Finance	31/10/15	31/03/16	<b>May15/Aug15:</b> Due to other work priorities and lack of resources, progression to implement this recommendation is yet to begin. <b>Oct15:</b> Staff sickness has prevented this work moving forward but will be picked up in the last quarter of the financial year. <b>Feb16:</b> Emphasis is currently on budget compilation and reporting priorities	Overdue
<b>Use of Agency Workers</b> (March 15)	6	Corporate Procurement should, with HR, review the relevant sections of Contract Standing Orders to determine whether further guidance needs to be issued to staff regarding the engagement of consultants,	Requires Attention	The recommendation will be incorporated into the annual review of CSO's (which is now due). The review will take place over the next 6 months and the outcome presented to the Governance Group for sign-off.	Relationship & Commissioning Manager/ Head of Governance	30/09/15	<del>31/12/15</del> 31/3/16	<b>Apr15:</b> Review of CSO to take place mid-May 2015. On tracked for completion 30 Sept 2015 <b>Aug15:</b> Review of CSOs taking place. Subject to the work required for the JVCo Options Appraisal on track for completion date. <b>Oct 15;</b> Annual review completed and subject to the meeting with HR Manager.	Overdue

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		interims and agency workers. The outcomes of this review should be taken into consideration when Contract Standing Orders is next reviewed.						Due to their current absence the meeting has been delayed. <b>Feb16:</b> The relevant sections of CSOs have been jointly reviewed; and the outcome was presented to Jan 16 Corporate Governance Group. These and other minor revisions to CSO will be reported to CMT/HoS prior to being presented to the Constitution Panel Chairman for approval.	
<b>Use of Agency Workers</b> (March 15)	8	HR should simplify processes under the use of Agency Workers, Interims and Consultants policy by: <ul style="list-style-type: none"> <li>• linking the Agency/Interim Worker Record form to the Permission to Fill authorisation form; including the vacant post number on both forms</li> <li>• develop on-line forms for extension of engagement of</li> </ul>	Requires Attention	Agreed and help from IT will be sought to implement this.	HR Manager/ Head of Governance	31/12/15	31/03/17	<b>May15/Aug15/Feb16:</b> 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.	Overdue

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		an agency worker, interim or consultant.							
<b>Procurement – Compliance with Financial Regulations and Contract Standing Orders</b> (April 2015)	2	<p>The Relationship and Commissioning Manager and Finance Systems Team Leader should work closely together to target those service areas:</p> <ul style="list-style-type: none"> <li>• where market testing should be taking place to ensure value for money is being achieved and Contract Standing Orders adhered to</li> <li>• purchasing common items to see if savings can be made through bulk purchases or requesting discounts.</li> </ul> <p>An analysis of spend across the Council using data from the Agresso finance system will aid this process.</p> <p>Any service/</p>	Significant	A range of information will be provided to R&C Manager by May 2015 by the Finance Systems Team Leader.	Relationship and Commissioning Manager/ Head of Governance	31/05/15	<del>30/06/15</del> 31/10/15 31/03/16	<p><b>May15:</b> As original response.</p> <p><b>Aug15:</b> The R&amp;C Manager and Finance Systems Team Leader continue to work together and information has been received from Finance System Team Leader. Analysis of data to be submitted to CMT by Relationship and Commissioning Manager by Oct 2015. However, this is subject to the Options appraisals currently in progress which takes priority.</p> <p><b>Oct15:</b> The spend analysis has been delayed as the actions from the Options Appraisal &amp; Transition Plan have taken priority and work has commenced.</p> <p><b>Feb 16;</b> Work has commenced on the spend analysis; and is on target to be completed by March 2016.</p>	Overdue

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		department not actively engaging in the process should be brought to Internal Audit's attention for following up, who will in turn escalate any issues to the Corporate Governance Group.							
<b>Corporate Business Continuity Plan – Follow Up</b> (May 2015)	2	A full review of the Corporate BCP should be completed at least annually by the Senior Management Team.	Significant	Once all the service level BCPs have been received, reviewed for completeness and strengthened as necessary (see 3 below) the Corporate BCP will have its first annual review.	Operations Manager/ Emergency Planning Officer/ Head of Place	31/12/13	30/05/16	<b>May15:</b> Not all service level BCPs have been received. Next corporate review to be carried out once all service level BCPs have been tested (in the 6 months to April 2016) and annually thereafter. <b>Aug15:</b> A template for Service Managers to complete have been circulated, managers requiring assistance have been advised to seek it from the Operations Manager upon her return in Sept 2015. The Emergency Plan is in place but requires further updates. Following months of awaiting sign off, Kier Harlow is now on board to be approved. A yearly close down schedule of who and	Overdue

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								when people will be on standby is produced, and this includes a section of housing business continuity plan. <b>Oct15 &amp; Feb16:</b> In progress and on course for completion	
<b>Corporate Business Continuity Plan – Follow Up</b> (May 2015)	3	Completed service level BCPs should be reviewed by an independent officer to ensure they are appropriate, complete and have been prepared to a consistent standard.	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 and services asked to strengthen their plans where appropriate.	Operations Manager/ Emergency Planning Officer/ Head of Place	31/08/13	<del>31/08/15</del> 31/03/16	<b>May15:</b> Template and guidance was reissued to managers on 16 April 2015. The Operations Manager to provide one-to-one guidance to ensure completion. Plans will be collated, reviewed for completeness and strengthened as appropriate before presentation at alternate CMT/HoS meetings throughout June, July and August 2015. <b>Aug15:</b> As recommendation 2. <b>Oct15 &amp; Feb16:</b> In progress and on course for completion	Overdue
<b>Corporate Business Continuity Plan – Follow Up</b> (May 2015)	4	Completed service level BCPs should be reviewed by an independent officer to ensure there are no interdependencies that would prevent	Significant	Service level BCPs will be reviewed for interdependencies as part of the review for completeness already agreed in response to recommendation 3 above.	Operations Manager/ Emergency Planning Officer/ Head of Place	31/08/13	<del>30/10/15</del> <del>31/12/15</del> 31/03/16	<b>May15:</b> CMT/HoS will be asked to review all service-level BCPs, to identify interdependencies, determine service priorities and provide feedback to Third Tier Managers. Process to begin at June	Overdue

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		services being reinstated in accordance with their BCPs.						<p>CMT/HoS meetings but will continue over several sessions (see 3 above).                      Heads of Service/Third Tier Managers to ensure service level BCPs are then updated, collated and signed off end Q2.  <b>Aug15:</b> As recommendation 2.  <b>Oct15:</b> 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. The aim of this process is to reduce unnecessary discussion at that level during future CMT/HoS level meetings so as to allow those conversations to be more focussed and strategic, and a more efficient use of that group's time.  <b>Feb16:</b> Plans for the 5 services exist in draft form for all 5 areas, with some Plans still awaiting migration to the new template (which takes into more detailed account dependencies</p>	

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								between each services and reliance on certain key functions such as ICT and office space). Heads of Service/Third Tier Managers continue working with Operations Manager to complete this task by the end of the 2015/16 financial year.	
<b>Corporate Business Continuity Plan – Follow Up</b> (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"> <li>• Testing is carried out as planned</li> <li>• Outcomes of the testing is recorded</li> <li>• Action plans are developed to address any failures/weaknesses</li> <li>• BCPs are updated as necessary post testing</li> </ul>	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	<del>04/11/15</del> 30/04/16	<b>May15:</b> Some testing has been carried out on certain aspects of the Council's systems 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).  Testing methodology and schedule to be communicated to all departments by November 2015 with all service level BCPs to be tested in the six months to April 2016. Results to be fed back into service level BCPs and corporate plan as appropriate. Testing to be carried out at least annually thereafter. <b>Aug15:</b> As recommendation	Overdue

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								<p>2</p> <p><b>Oct15:</b> In progress and on course for completion</p> <p><b>Feb16:</b> 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. This area is key to all Business Continuity arrangements for the Council and much of the work carried out by Services in producing their plans will rely on this work. Additionally Kier Harlow has now completed its Business Continuity Plan.</p>	
<p><b>Corporate Business Continuity Plan – Follow Up</b> (May 2015)</p>	6	<p>Heads of service should be reminded periodically (say every 6 months) that their BCPs need to be reviewed and the updated copy passed to the Operations Manager/ Emergency Planning Officer for retention in a secure place.</p>	Significant	<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>	<p>Operations Manager/ Property and Facilities Manager/ Head of Place</p>	31/01/14	14/12/16	<p><b>May15:</b> Emergency call down lists and grab cards were last updated and circulated prior to the Xmas close down period (December 2014). Key contacts are also confirmed to Essex CC on a quarterly basis.</p> <p>Once in place and annual review of BCPs will be prompted by email, beginning December 2016 (to coincide with the review of Emergency Planning</p>	Overdue

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		Alternatively they should advise that the review has been completed and no update found necessary.						arrangements). <b>Aug15:</b> As recommendation 2. <b>Oct15 and Feb16:</b> In progress and on course for completion	
<b>Community Safety</b> (June 2015)	1a	The Safer Harlow Partnership stakeholders to develop a formal strategy for combatting the misuse of drugs in the area.	Significant	Will put in place.	Community Safety Team Manager/ Head of Community Wellbeing	31/12/15	30/06/16	<b>Feb16:</b> We are currently waiting for the Partnership Analysis to gain access to the appropriate systems. We are unable at this time to produce a strategy until the strategic assessment has been completed by the Analysis. Malcolm Morley is aware of this issue and at the last Responsible Authority Group meeting in December 2015 agreed to speak to the Deputy Chief Constable regarding the delays the partnership are experiencing.	Overdue
<b>Community Safety</b> (June 2015)	1b	The Safer Harlow Partnership priority actions for 2015/16 are to be expanded to include combatting the misuse of drugs.	Requires Attention	Agreed and will implement	Community Safety Team Manager/Head of Community Wellbeing	31/12/15	30/06/16	<b>Feb16:</b> Misuse of drugs will be incorporated into the priorities for 2016/17 however analytical information will be required for action plans therefore comments in 1a apply.	Overdue
<b>Community Safety</b> (June 2015)	2a	The Safer Harlow Partnership needs to locate, review and update and	Significant	Will review and update documentation.	Community Safety Team Manager/Head of Community	30/09/15	<del>31/01/16</del> 30/06/16	<b>Oct15:</b> A full SHP or RAG meeting is needed prior to final agreement. Therefore a time schedule of completion	Overdue

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		overall governance document that sets out statutory roles, stakeholders, frequency of meeting, voting arrangements and other Partnership governance and administrative arrangements.			Wellbeing			for January 2016 is anticipated. <b>Feb16:</b> Delayed until strategy agreed	
<b>ICT Strategy Arrangements</b> (July 2015)	3	The terms of reference for the ICT Operations Board should be clear about the intention to act as a programme board for the sake of effective project governance and any amendments such as timing of meetings be made accordingly.	Requires Attention	Terms of Reference have been set and will be reviewed as a result of this recommendation at the ICT Strategy Board in September.	Senior ICT Manager/Head of Finance	30/09/15	<del>30/11/15</del> 31/03/16	<b>Oct15:</b> Terms of Reference have been reviewed and set out that the ICT Operations Board will act as a programme board. This will be discussed at the ICT Strategy Board in November <b>Feb16:</b> This has yet to be ratified by the ICT Strategy Board.	Overdue
<b>Rent Deposit Guarantee Scheme</b> (July 2015)	4	Periodically (at least quarterly) ensure that data recorded on the spreadsheet reconciles with transactions recorded in Agresso	Requires Attention	Agreed	Housing Options & Advice Manager/ Head of Housing	30/09/15	<del>30/11/15</del> 31/03/16	<b>Oct15:</b> Revised procedure will be in place by end of November 2015. <b>Feb16:</b> Revised procedure updated. Year-end reconciliation to be completed by 31 March 2016.	Overdue

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<b>Commercial Rents Arrangements</b> (October 2015)	2	This spreadsheet 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.	Fundamental	Historically the Property Manager has periodically backed up the spreadsheet to ensure that data is not lost in the event that the spreadsheet is corrupted. Following this audit recommendation, 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.	Property Manager/ Head of Place	31/03/16	31/12/16	<b>Oct15:</b> This recommendation has been partially carried out in that the spreadsheet is now password protected. It is envisaged that the spreadsheet will be removed upon completion of the TF data cleansing exercise.  <b>Feb16:</b> 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 are resolved.	In progress
<b>Commercial Rents Arrangements</b> (October 2015)	6	The Property Manager should consider holding rental values as a quarterly rather than annual figure in TF. The CIVICA customer account code could be held on TF to provide a match. Procedures	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	Property Manager/ Revenue and Benefits/ Head of Place	31/12/15	31/07/16	<b>Feb16:</b> The first part is completed (quarterly rental value). The second part will be actioned in due course as it will be a really useful exercise.	Overdue

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		should be put in place to ensure these unique references are stored.		CIVICA.					
<b>Commercial Rents Arrangements</b> (October 2015)	11	Responsibilities for debt collection need to be adequately communicated between Revenue and Benefits and the Property and Estates department. Debtors should be pursued with enforcement action to ensure there is no loss to the Council. The Property Department should consider giving Revenue and Benefits, with the assistance of the Legal Department, full authority for chasing these debts and taking appropriate action to recover monies owing to the Council and avoid	Significant	On a number of occasions Managers have taken the necessary legal action to secure debts. In certain instances the Council have also pursued and completed lease forfeiture actions. Additional staff resources are required to more rigorously pursue debt recovery actions. The team will look to the supporting department to provide P&FM earlier warning of ongoing debtors.	Property Manager/ Head of Place	30/10/15	31/7/16	<b>Oct15:</b> The Revs & Bens department is willing to undertake recovery – and has recommended the use of enforcement agents for commercial debt recovery, (which is a legal remedy) but have not had a positive response from Property Services. <b>Feb16:</b> Contact has been made and discussions with Revs and Bens are on-going.	Overdue

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		write offs.							
<b>Commercial Rents Arrangements</b> (October 2015)	14	Document all tenants rent files with a template showing the processes, controls, decisions and documentation for rent reviews.	Significant	In line with recommendation 3, Latton Bush Staff will be trained by the end of September 15.  Following this training the team will work to transfer all tenant data onto the TF system.	Latton Bush Service Manager/ Property Services Manager/ Head of Place	29/02/16	30/09/16	<b>Feb16:</b> 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 into it which will be resource intensive.	Overdue
<b>Right To Buy</b> (February 2016)	1	Counter fraud measures/ processes should be strengthened within the Home Ownership Team	Fundamental	<b><i>Waiting for formal response to draft report</i></b>	Home Ownership Manager/ Head of Housing				In progress