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South Kesteven District Council

Follow Up of Previous Internal Audit Recommendations

Internal Audit Report (29.11/12)

February 2012

**FINAL**

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Debrief meeting:	09 February 2012	Auditors:	Chris Williams, Director
Officer Debriefed:	David Scott		Robert Barnett, Senior Manager
Draft report issued:	16 February 2012		Amjad Ali, Client Manager
Responses received:	24 February 2012		Alan Hetherington, Lead Internal Auditor
Final report issued:	27 February 2012	Client sponsor:	Richard Wyles, Head of Finance
		Distribution:	Richard Wyles, Head of Finance David Scott, Finance Support Manager Tracey Elliott, Governance and Risk Officer



This review has been performed using RSM Tenon's bespoke internal audit methodology, **i-RIS**.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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Registered Office 66 Chiltern Street, London W1U 4GB. England

# 1 EXECUTIVE SUMMARY

## 1.1 INTRODUCTION

As part of the approved internal audit periodic plan for 2011/12 we have undertaken a review to follow up progress made by South Kesteven District Council to implement previous internal audit recommendations. Recommendations with dates for implementation not yet due will be followed up later in the year.

This report incorporates the follow up of reports made in the transition period during which recommendation categories changed from 'Fundamental', 'Significant' and 'Merits Attention', to 'High', 'Medium' and 'Low'. As a consequence, a mixture of categorisations has been considered.

In section 3 Findings and Recommendations, all recommendations have been recorded using the original categorisation as stated in the issued report.

In Section 2 Action Plan, to ensure consistency with the current approach and to aid completion of the transition, all recommendations to be carried forward have been reviewed and reassessed using the new categorisations, 'High', 'Medium' or 'Low'.

At management's request, we have followed up those recommendations classified as Fundamental or High and Significant or Medium. Recommendations categorised as Merits Attention or Low are to be followed up separately by Council staff. It was also agreed that recommendations made in 'Advisory' reviews would not be followed up.

The following audits were considered as part of the follow up review:

- 29.10/11 Communication
- 33.10/11 Compliance with Information Security Policies
- 34.10/11 Follow Up (Debtors)
- 37.10/11 ICT Resilience
- 01.11/12 Grants for Better Warmer Homes
- 03.11/12 Pollution Control - Contaminated Land
- 04.11/12 Insurance
- 06.11/12 Housing Benefits

The following reviews had no recommendations meeting the criteria for follow up:

- 05.11/12 Retention and Redeployment
- 07.11/12 Budgetary Control and Budget Setting

The following Advisory reviews were excluded from the follow up:

- 08.11/12 Carbon Management

The 20 recommendations considered in this review comprised 3 'high', 16 'medium' and 1 'significant' recommendations.

Staff members responsible for the implementation of recommendations were interviewed to determine the status of agreed actions. Where appropriate, audit testing has been completed to assess the level of compliance with this status and the controls in place.

## 1.2 CONCLUSION

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion South Kesteven District Council has demonstrated adequate progress in implementing actions agreed to address internal audit recommendations.

We have reiterated recommendations where these have not yet been implemented. In addition, we have made new recommendations where appropriate; these are detailed in the action plan.

## 1.3 LIMITATIONS TO THE SCOPE OF THE AUDIT

This review only covered audit recommendations previously made and did not review the whole control framework of the areas listed above. Therefore, we are not providing assurance on the entire risk and control framework of those areas.

The follow up has covered only those recommendations rated fundamental/high or significant/medium.

Where testing has been undertaken, our samples have been selected over the period since actions were implemented or controls enhanced.

Our work does not provide any guarantee or absolute assurance against material errors, loss or fraud.

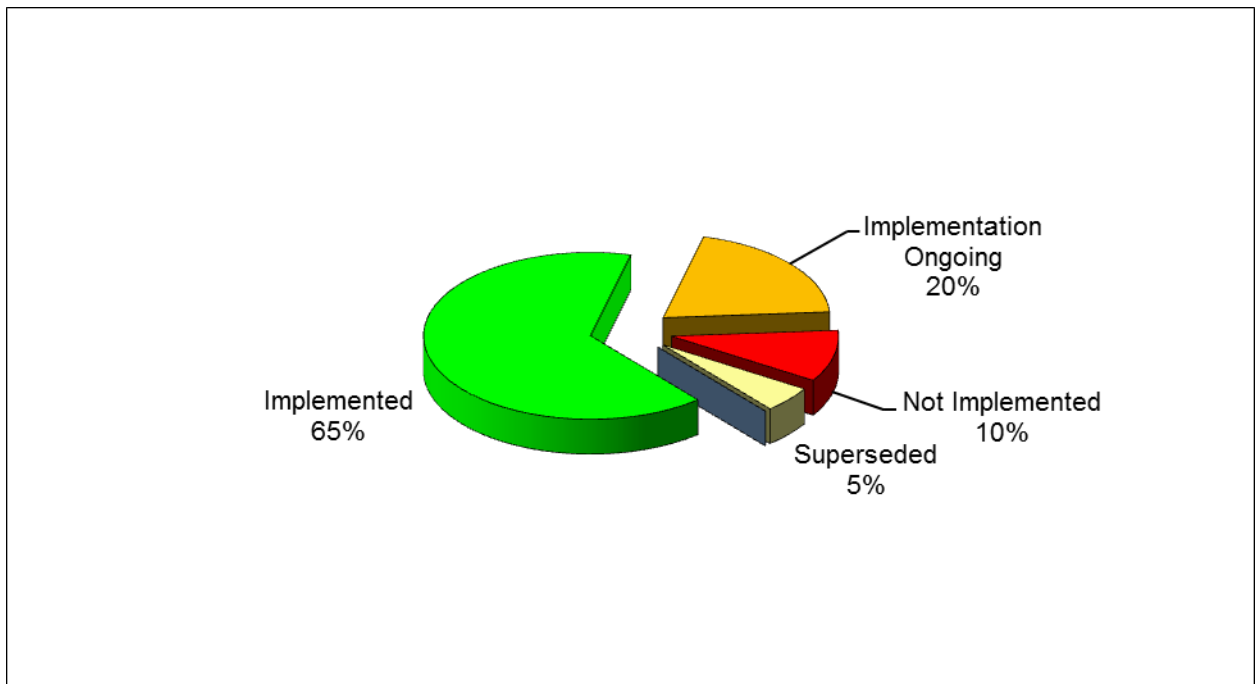
## 1.4 RECOMMENDATIONS TRACKING

Recommendation tracking enhances an organisation's risk management and governance processes. It provides management with a method to record the implementation status of recommendations made by assurance providers, whilst allowing the Governance and Audit Committee to monitor actions taken by management.

Recommendation tracking is undertaken by South Kesteven District Council's management on a regular basis, with an update provided to the Governance and Audit Committee at each meeting. As part of our Follow Up review, we have verified this information and completed audit testing to confirm the level of implementation stated and compliance with controls.

## 1.5 ADDITIONAL FEEDBACK

The pie chart below provides an overview of the status of recommendations that have been followed up as part of this review.



## 2 ACTION PLAN

The priority of the recommendations made is as follows:

Priority:	High	Medium	Low	Suggestion
Description:	Recommendations are prioritised to reflect our assessment of risk associated with the control weaknesses.			These are not formal recommendations that impact our overall opinion, but used to highlight a suggestion or idea that management may want to consider.

Ref	Recommendation	Categorisation	Accepted Y/N	Management Comment	Implementation Date	Manager Responsible
<b>3.1</b>	<b>29.10/11 Communication</b>					
3.1.1	The Corporate Communications Strategy should be reviewed and updated on a periodic basis to reflect the Council's current aims and priorities.  In addition performance against the strategy and action plan should be reviewed and reported to an appropriate committee on a periodic basis.	Medium	Y	The Strategy will be reviewed once the new service manager is in post.	June 2012	Reputation, Communication & Consultation Service Manager
<b>3.2</b>	<b>33.10/11 Compliance with Information Security Policies</b>					
3.2.1	All IT Security policies should be subject to regular approval by a relevant management committee.	High	Y	All policies have been formally reviewed February 2012. There is a clear documented procedure on how policies get renewed. All policies are on the intranet.	Implemented	ICT Service Manager

Ref	Recommendation	Categorisation	Accepted Y/N	Management Comment	Implementation Date	Manager Responsible
3.2.6	<p>A procedure for third party access should be documented and appropriate approval should be recorded. A register of all approved third party access should be collated and maintained.</p> <p>Third parties with access to sensitive data should be required to agree to a non-disclosure agreement and third party contracts should be updated to include compliance with the Council's IT security policies.</p>	High	Y	Where tenders take place, renegotiating of contracts compliance with ICT policies is included. Service managers have been reminded of this via email on 8 <sup>th</sup> February. Examples of current procurement where this has been included are Election Software and also mobile working for repairs.	Implemented	ICT Service Manager
3.4	<b>37.10/11 ICT Resilience</b>					
3.4.1	The Disaster Recovery arrangements with the external support provider should be formally rehearsed on an annual basis and an appraisal of each test undertaken.	Medium	Y	A rehearsal is planned for July with the Disaster Recovery contractor. There is also a workshop planned to understand the practicalities of the engaging with the supplier in a full Disaster Recovery scenario.	August 2012	ICT Service Manager
3.7	<b>04.11/12 Insurance</b>					
3.7.1	The Waste & Recycling department should ensure that a copy of the accident claim form for all motor claims is retained on file along with any supporting evidence and correspondence received from the insurance provider.	Medium	Y	Full Documentation will be kept on file at Waste and Recycling Services.	Implemented	Waste & Recycling Service Manager

Ref	Recommendation	Categorisation	Accepted Y/N	Management Comment	Implementation Date	Manager Responsible
3.8	<b>06.11/12 Housing Benefits</b>					
3.8.2	<p>The form used to request write-off of overpayment should be used in all cases.</p> <p>For LA Error overpayments, the request should be completed by the Benefits Assessors before being processed by the Team Co-ordinators/Benefits Manager within delegated limits.</p>	Medium	Y	<p>This is currently work in progress.</p> <p>It is not our intention to implement a paper-based "write-off" request process so we are working on an electronic solution utilising the Civica electronic document management system. A solution will be implemented now that the system issues have been resolved.</p>	31 March 2012	Revenues & Benefits Service Manager

### 3 FINDINGS AND RECOMMENDATIONS

Each recommendation followed up has been categorised in line with the following:

Status	Detail
1	The entire recommendation has been fully implemented.
2	The recommendation has been partly though not yet fully implemented.
3	The recommendation has not been implemented.
4	The recommendation has been superseded and is no longer applicable.
5	The agreed date for implementing the recommendation has not yet been reached.

3.1	29.10/11 COMMUNICATION				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.1.1	<p>The Corporate Communications Strategy should be reviewed and updated on a periodic basis to reflect the Council's current aims and priorities.</p> <p>In addition performance against the strategy and action plan should be reviewed and reported to an appropriate committee on a periodic basis.</p>	Medium	July 2011	Service Manager - Performance Consultation & Communications	3	<p>Due to the Service Manager leaving, no progress has been made on the implementation of this recommendation.</p> <p>The new Service Manager will review the situation when he officially takes on the role in March 2012.</p> <p>Recommendation restated.</p>

3.2	33.10/11 COMPLIANCE WITH INFORMATION SECURITY POLICIES				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.2.1	All IT Security policies should be subject to regular approval by a relevant management committee.	High	April 2011	ICT Service Manager	2	<p>Being implemented.</p> <p>An 'IT Policy Approval' document has been created which lists all the IT policies and identifies the responsibility levels for review and approval.</p> <p>However, the policies have not yet been reviewed in line with this document.</p> <p>Recommendation restated.</p>
3.2.2	The automated policy software, Net Consent should be implemented to enable management to regularly review staff and councillors acceptance of the Information Security Policies.	Medium	Sept 2011	ICT Service Manager	1	<p>The Net Consent system was observed to be in operation.</p> <p>Each Officer has a shortcut icon to the system on their computer screen to allow easy access to review policies.</p>
3.2.3	Staff should receive information security training upon induction and regular refresher training.	Medium	June 2011	ICT Service Manager	1	<p>The Net Consent system is being used to record staff reviewing and accepting policies. Acceptance is monitored, and staff have 30 days to accept IT policies. If they do not, their IT access is disabled.</p>
3.2.4	<p>The asset register should be updated to include the locations of all assets. If assets are re-located this information should be updated in the register.</p> <p>The software asset register should be regularly reviewed to determine compliance with actual licenses purchased.</p>	Medium	August 2011	ICT Service Manager	1	<p>LAN Sweeper software is used to identify assets attached to the Network.</p> <p>Reports can be obtained from the software listing assets and their locations.</p> <p>The LAN Sweeper software is also used for identifying the software installed on each PC/Laptop attached to the network.</p>

3.2	33.10/11 COMPLIANCE WITH INFORMATION SECURITY POLICIES				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.2.5	<p>All password policies should be updated in line with the ISO 27002-2005 standard.</p> <p>A procedure should be implemented to ensure that IT are informed of all staff leavers so they can be removed from the network in a timely manner.</p>	High	April 2011	ICT Service Manager	1	<p>Password policies have been updated; each must be a minimum of 8 characters, and have 3 of the 4 in the following list:</p> <ul style="list-style-type: none"> <li>▪ Upper case characters;</li> <li>▪ Lower case characters;</li> <li>▪ Numeric characters; and</li> <li>▪ Special characters</li> </ul> <p>Procedures for managing users have been issued which include instructions and documents for informing IT of all staff who leave.</p>
3.2.6	<p>A procedure for third party access should be documented and appropriate approval should be recorded. A register of all approved third party access should be collated and maintained.</p> <p>Third parties with access to sensitive data should be required to agree to a non-disclosure agreement and third party contracts should be updated to include compliance with the Council's IT security policies.</p>	High	June 2011	ICT Service Manager	2	<p>Difficulty has been experienced in addressing this recommendation.</p> <p>It has been decided to make changes to how contracts are renewed/ retendered.</p> <p>Contracts currently out to tender include a requirement to agree to a non-disclosure agreement to comply with the Council's IT security policies.</p> <p>Recommendation restated, as contracts have not yet been agreed, and no register of access has been compiled.</p>

3.2	33.10/11 COMPLIANCE WITH INFORMATION SECURITY POLICIES				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.2.7	<p>The Information Security policies should be updated to include a procedure for sending information of a sensitive, personal or commercial nature outside of the Council.</p> <p>A register of data transfers should be recorded to ensure that SKDC are aware of what and how data is sent from the Council, particularly bulk transfers.</p>	Medium	June 2011	ICT Service Manager	1	<p>There is a Cryptography Control Policy in place for staff to follow when transferring data. The ICT Service Manager has issued an email to staff reminding them of their responsibilities.</p> <p>It has been determined that as data transfers are undertaken from departments around the Council, it is not practical to introduce a register for data transfers, as this would involve IT scrutinising all information sent out of the Council.</p>
3.2.8	<p>The home working request forms should be retained securely.</p> <p>A procedure should be implemented for adhoc remote access requests and for Councillors.</p> <p>Councillors access to the network should be restricted as deemed appropriate.</p>	Medium	August 2011	ICT Service Manager	4	<p>The procedures for home working reviewed during the audit have been abandoned.</p> <p>A new process is being devised, which will need to be reviewed once implemented.</p>

3.3	34.10/11 FOLLOW UP (DEBTORS)				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.3.1	<p>Exchequer Services should ensure that invoices are raised within a maximum of five working days after receipt of an authorised 'Authority to Raise Form'.</p>	Significant	30.04.11	Finance Team Leader	1	<p>The invoice raising process has been transferred from Exchequer to the Revenues &amp; Benefits Collection Team, where there is additional resource for processing invoice requests.</p> <p>Invoices are now being raised in a timely manner.</p>

3.4	37.10/11 ICT RESILIENCE				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.4.1	The Disaster Recovery arrangements with the external support provider should be formally rehearsed on an annual basis and an appraisal of each test undertaken.	Medium	End Oct 2011	ICT Service Manager	2	The contract with Adam Continuity has been renewed, and includes provision 2 days rehearsal days.  The current thinking is that rehearsals will take place in July and August 2012, but definitive dates have not yet been set.  Recommendation restated.

3.5	01.11/12 GRANTS FOR BETTER WARMER HOMES				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.5.1	Completion letters should only be issued when the final invoice is passed for payment.	Medium	May 2011	Service Manager Housing Solutions	1	Procedures have been revised; completion letters are now issued as part of the process for approving the final invoice for payment.  Samples were obtained to confirm this.

3.6	03.11/12 POLLUTION CONTROL - CONTAMINATED LAND				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.6.1	Unless additional staff resources are made available, it is unlikely that the Council will meet the target of completing inspections of all High and Medium risk sites of potential contaminated land by the July 2011 deadline. Similarly, the target of having completed all potential contaminated land surveys by January 2020 may not be achievable.	Medium	Partial implementation by end of June for high risk sites	Environmental Health Service Manager	1	The high risk sites were all reviewed by the end of June 2011.

3.6	03.11/12 POLLUTION CONTROL - CONTAMINATED LAND				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.6.2	The Contaminated Land Register should be reviewed to identify and correct all those sites that have actually been investigated but have not been correctly cross referenced to survey results. The site, reference number 0289 should be visited and assessed as a priority.	Medium	Implemented	Environmental Health Service Manager	1	The contaminated land register has been reviewed, and site 0289 has been visited.

3.7	04.11/12 INSURANCE				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.7.1	The Waste & Recycling department should ensure that a copy of the accident claim form for all motor claims is retained on file along with any supporting evidence and correspondence received from the insurance provider.	Medium	June 2011	Street Scene Service Manager	2	The Waste and Recycling Services Team Leader has been nominated with responsibility for maintaining records of insurance claims.  However, testing of a sample of five claims identified that for one, no information was on file. The other four all had sufficient information on file.  Recommendation restated.
3.7.2	a) All motor claims should be submitted to the insurance provider within a timely manner and in line with Council guidelines. Requests for further information should also be responded to in a timely manner.  b) A copy should be retained of the email providing evidence the claim being submitted to the insurance provider.	Medium	June 2011	Finance Support Manager	1	Testing of a sample of 5 claims identified that claims had been submitted in a timely manner, and that emails were retained.
3.7.3	Staff within service areas should be reminded that all claims should be sent to the central SKDC insurance mailbox when submitted to the insurance provider.	Medium	June 2011	Finance Support Manager	1	Testing of a sample of 5 claims identified that emails had been received by the central SKDC Insurance mailbox in a timely manner for each.

3.8	06.11/12 HOUSING BENEFITS				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.8.1	<p>On an annual basis, each member of staff should make a signed declaration identifying any family and friends claiming benefits.</p> <p>These declarations should then be used to prohibit access to the relevant accounts on the system.</p>	Medium	September 2011	Benefits Manager (Revenues and Benefits Service)	1	<p>Signed copies of declarations for all staff who access the Benefits system are held by the Benefits Manager (Revenues and Benefits Service).</p> <p>Access restrictions have been set up on the system in line with declarations made.</p>
3.8.2	<p>The form used to request write-off of overpayment should be used in all cases.</p> <p>For LA Error overpayments, the request should be completed by the Benefits Team Co-ordinators, before being processed by the Benefits Manager.</p>	Medium	September 2011	Revenues and Benefits Service Manager	3	<p>Discussions with Benefits staff identified that staff are aware that a change in process is planned, but as yet this has not been actioned.</p> <p>This was confirmed by looking up one of the latest LA Error write-offs, for which the only evidence was in the notes to the account, and no request form had been completed.</p> <p>It was explained that the procedure change had been delayed due to issues at year end.</p> <p>Recommendation restated, taking account of management comments.</p>
3.8.3	<p>The reconciliation between the Benefits system, the Rents system and the Creditors system should be completed on at least a monthly basis to ensure that benefits are correctly accounted for.</p>	Medium	September 2011	Finance Support Manager (Finance and Risk)	1	<p>Review of the spreadsheet used to record reconciliations identified that the reconciliation sheets were up to date for the end of December 2011.</p>

## APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing recommendations.

This opinion relates solely to the implementation of those recommendations followed up and not does not reflect an opinion on the entire control environment.

Progress in implementing recommendations	Overall number of recommendations fully implemented	Consideration of fundamental/high recommendations	Consideration of significant/medium recommendations	Consideration of merits attention/low recommendations
Good	75% +	None outstanding.	None outstanding.	All merits attention/low recommendations outstanding are in the process of being implemented.
Adequate	51 - 75%	None outstanding.	75% of significant/medium recommendations made are in the process of being implemented.	75% of merits attention/low recommendations made are in the process of being implemented.
Little	30 - 50%	All fundamental/high recommendations outstanding are in the process of being implemented.	50% of significant/medium recommendations made are in the process of being implemented.	50% of merits attention/low recommendations made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement fundamental/high recommendations.	Unsatisfactory progress has been made to implement significant/medium recommendations.	Unsatisfactory progress has been made to implement merits attention/low recommendations.

## APPENDIX B: DATA TO SUPPORT OUR OPINION

## IMPLEMENTATION STATUS BY REVIEW

Review	Total No. of recs agreed.	Status of Recommendation					Audit work confirmed as completed or no longer necessary	No of recs carried forward for follow up at next review
		Not due for implementation	Implemented	Implementation Ongoing	Not Implemented	Superseded		
		(5)	(1)	(2)	(3)	(4)		
29.10/11 Communication	1	0	0	0	1	0	0	1
33.10/11 Compliance with Info Security Policies	8	0	5	2	0	1	6	2
34.10/11 Follow Up (Debtors)	1	0	1	0	0	0	1	0
37.10/11 ICT Resilience	1	0	0	1	0	0	0	1
01.11/12 Grants for Better Warmer Homes	1	0	1	0	0	0	1	0
03.11/12 Contaminated Land	2	0	2	0	0	0	2	0
04.11/12 Insurance	3	0	2	1	0	0	2	1
06.11/12 Housing Benefits	3	0	2	0	1	0	2	1
<b>Total</b>	<b>20</b> <b>100%</b>	<b>0</b> <b>0%</b>	<b>13</b> <b>65%</b>	<b>4</b> <b>20%</b>	<b>2</b> <b>10%</b>	<b>1</b> <b>5%</b>	<b>14</b> <b>70%</b>	<b>6</b> <b>30%</b>

**IMPLEMENTATION STATUS OF RECOMMENDATIONS BY CATEGORY**

Review	Total No. of recs agreed.	Status of Recommendation					Audit work confirmed as completed or no longer necessary	No of recs carried forward for follow up at next review
		Not due for implementation	Implemented	Implementation Ongoing	Not Implemented	Superseded		
		(5)	(1)	(2)	(3)	(4)		
High	3	0	1	2	0	0	1	2
Medium	16	0	11	2	2	1	12	4
Significant	1	0	1	0	0	0	1	0
<b>Total</b>	<b>20</b>	<b>0</b>	<b>13</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>14</b>	<b>6</b>
	<b>100%</b>	<b>0%</b>	<b>65%</b>	<b>20%</b>	<b>10%</b>	<b>5%</b>	<b>70%</b>	<b>30%</b>

## APPENDIX C: REVIEW OF COMPLETENESS

## 2010/11 REPORTS FOLLOWED UP

Review	Total Number of Agreed Recommendations	Follow Up Report Reference	Number of Recommendations Followed Up
01.10/11 CCTV	2	09.11/12	0*
02.10/11 Section 106	5	09.11/12	3*
03.10/11 MOT Services (Project Phase) & Depot Fuel	3	26.11/12	3
04.10/11 Homelessness	4	09.11/12	1*
05.10/11 Food Safety and Enforcement	2	09.11/12	1*
06.10/11 Officer Expenses	3	09.11/12	1*
07.10/11 Anti-Fraud Policies Review	15	09.11/12	0 (Advisory)
08.10/11 Car Parks	6	09.11/12	2*
09.10/11 Responsive Repairs / Planned & Cyclical Maintenance	5	09.11/12	4*
10.10/11 Recycling	2	09.11/12	0*
11.10/11 Follow Up (excluding Fees & Charges)	15	34.10/11	15
11.10/11 Follow Up (Fees & Charges)	5	09.11/12	4*
12.10/11 Treasury Management	2	17.11/12	2
13.10/11 Leisure Management Contract - Advisory	2	09.11/12	0 (Advisory)
14.10/11 Debtors	5	15.11/12	3*
15.10/11 Follow Up (Report 2)	7	34.10/11	7
16.10/11 Creditors and E-Procurement	2	15.11/12	2
17.10/11 Partnerships	10	12.11/12	10
18.10/11 General Ledger	3	15.11/12	1*
19.10/11 Council Tax	3	16.11/12	3
20.10/11 Cash & Banking (Area Offices and Public Conveniences)	9	28.10/11	9
21.10/11 Markets	8	02.11/12	8
22.10/11 Democracy	0	15.11/12	N/A
23.10/11 Licensing Income	4	15.11/12	2*
24.10/11 Data Protection	5	15.11/12	1*
25.10/11 Planning and Building Control Fees	4	15.11/12	0*
26.10/11 Corporate Governance	4	25.11/12	4
27.10/11 Anite Housing Management System	3	15.11/12	0*

\* As per the agreement with management, only those recommendations categorised as Fundamental, High, Significant and Medium have been followed up. Merits Attention and Low recommendations will be followed up as part of the Council's internal recommendation tracking process.

# Recommendation(s) to be followed up as part of the review of the audit area included in the Internal Audit Strategic Plan for 2011/12.

Review	Total Number of Agreed Recommendations	Follow Up Report Reference	Number of Recommendations Followed Up
28.10/11 Follow Up - Cash & Banking (Area Offices and Public Conveniences)	4	15.11/12	3*
29.10/11 Communication	2	This Review	1*
30.10/11 Events	7	15.11/12	3*
31.10/11 Training and Development - Advisory	14	15.11/12	7*
32.10/11 Medium Term Financial Strategy	1	15.11/12	0*
33.10/11 Compliance with Information Security Policies	9	This Review	8*
34.10/11 Follow Up (Excluding Debtors)	38	15.11/12	10*
34.10/11 Follow Up (Debtors)	2	This Review	1*
35.10/11 Lettings	1	15.11/12	0*
36.10/11 Development Control	1	23.11/12	1
37.10/11 ICT Resilience	5	This Review	1*

**2011/12 REPORTS FOLLOWED UP**

Review	Total Number of Agreed Recommendations	Follow Up Report Reference	Number of Recommendations Followed Up
01.11/12 Grants for Better Warmer Homes	3	This Review	1*
02.11/12 Follow Up - Markets	3	13.11/12	3
03.11/12 Pollution Control - Contaminated Land	3	This Review	2*
04.11/12 Insurance	6	This Review	3*
05.11/12 Retention and Redeployment	1	This Review	0*
06.11/12 Housing Benefits	6	This Review	3*
07.11/12 Budgetary Control and Budget Setting	1	This Review	0*
08.11/12 Carbon Management	5	This Review	0 (Advisory)

\* As per the agreement with management, only those recommendations categorised as Fundamental, High, Significant and Medium have been followed up. Merits Attention and Low recommendations will be followed up as part of the Council's internal recommendation tracking process.

# Recommendation(s) to be followed up as part of the review of the audit area included in the Internal Audit Strategic Plan for 2011/12.

**2011/12 REPORTS YET TO BE FOLLOWED UP**

Review	Total Number of Agreed Recommendations	Follow Up Report Reference	Number of Recommendations To Be Followed Up
09.11/12 Follow Up (August 2011)	6	N/A	6
10.11/12 Officer Travel & Subsistence	6	N/A	2*
11.11/12 NNDR	5	N/A	2*
12.11/12 Partnerships	1	N/A	0*
13.11/12 Markets	2	N/A	1*
14.11/12 Health & Safety	11	N/A	0 (Advisory)
15.11/12 Follow Up (October 2011)	3	N/A	3
16.11/12 Council Tax	2	N/A	1*
17.11/12 Treasury Management	0	N/A	0
18.11/12 Disabled Facilities Grants	3	N/A	0*
19.11/12 Building Control	4	N/A	1*
20.11/12 Payroll	4	N/A	0*
21.11/12 Cash & Banking	2	N/A	1*
22.11/12 Change Management	8	N/A	0 (Advisory)
23.11/12 Development Control	9	N/A	9
24.11/12 Housing Allocations	2	N/A	0 (Advisory)
25.11/12 Corporate Governance	3	N/A	0*
26.11/12 MOT Service	2	N/A	1*
27.11/12 ICT Strategy	2	N/A	0 (Advisory)
28.11/12 Risk Maturity	0	N/A	0

\* As per the agreement with management, only those recommendations categorised as Fundamental, High, Significant and Medium have been followed up. Merits Attention and Low recommendations will be followed up as part of the Council's internal recommendation tracking process.

# Recommendation(s) to be followed up as part of the review of the audit area included in the Internal Audit Strategic Plan for 2011/12.