



RSM Tenon

South Kesteven District Council

Follow Up of Previous Internal Audit Recommendations

Internal Audit Report (01.12/13)
May 2012

FINAL

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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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1 EXECUTIVE SUMMARY

1.1 INTRODUCTION

As part of the approved internal audit periodic plan for 2012/13 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.

At management's request, we have followed up those recommendations classified as High and Medium. Recommendations categorised as 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:

- 09.11/12 Follow Up of Previous Internal Audit Recommendations
- 10.11/12 Officer Travel and Subsistence
- 11.11/12 NNDR
- 13.11/12 Markets
- 15.11/12 Follow Up of Previous Internal Audit Recommendations
- 16.11/12 Council Tax
- 19.11/12 Building Control
- 21.11/12 Cash & Banking

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

- 12.11/12 Partnerships
- 17.11/12 Treasury Management
- 18.11/12 Disabled Facilities Grants
- 20.11/12 Payroll

The following Advisory reviews were excluded from follow up:

- 14.11/12 Health & Safety
- 22.11/12 Change Management

The 17 recommendations considered in this review comprised two 'high', and 15 'medium' 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 good 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 high or 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.

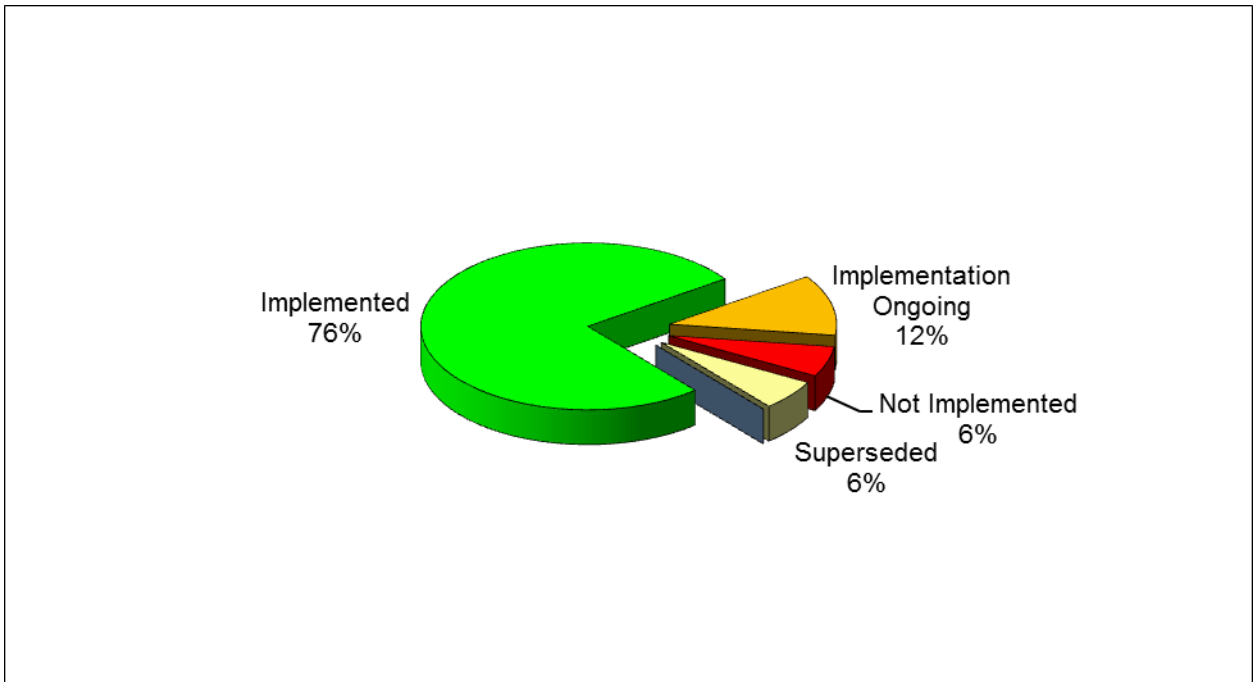
1.4 RECOMMENDATIONS TRACKING

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 Audit Committee to monitor actions taken by management.

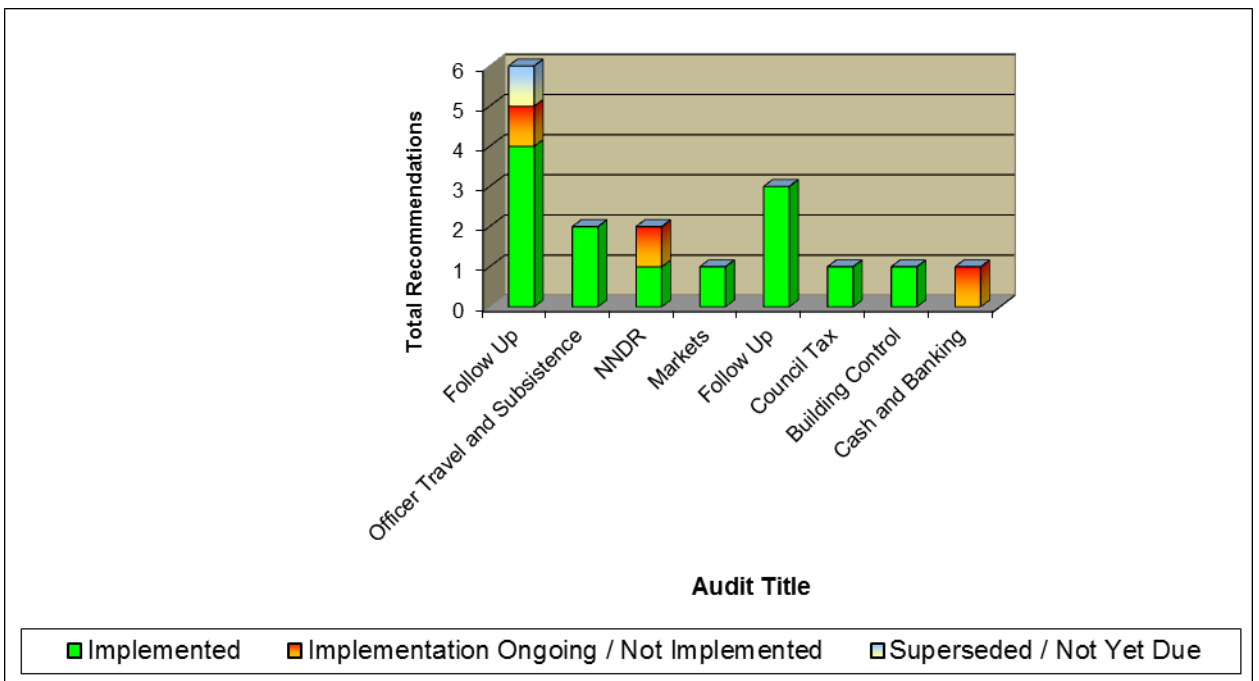
Recommendation tracking is undertaken by South Kesteven District Council's management on a regular basis, with an update provided to the Audit Committee at each meeting. As part of our Follow Up review, we have verified this information and completed audit testing to confirm the level of implementation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



The bar chart below provides an overview of the status of recommendations that have been followed up as part of this review, grouped according to audit area:



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
3.1	09.11/12 Follow Up of Previous Internal Audit Recommendations					
3.1.3	<p>26.09/10 Follow Up</p> <p>04.08/09 Pool Cars</p> <p>We recommend that formally documented policies regarding the use of pool cars, hire cars and personal cars are established and effectively communicated to employees.</p> <p>Policies should cover approved use of vehicles; booking procedures; drivers licence checks, disciplinary procedures for contravention of the rules and the duty of care owed by to and from employees. They should also address the issue of using personal cars and hire cars. Guidelines for use of vehicles and the responsibilities of users should form an integral part of the policy.</p> <p>Policies should be reviewed on an annual basis to take into accountancy changing circumstances.</p>	Medium	Y	<p>The previous management response captured that there has been no incident of unauthorised use of pool cars to our knowledge and stated, "The establishment of clear policies on the use of pool cars will ensure clarity in what the Authority believes is acceptable use of its vehicles".</p> <p>There appears to have been a lack of corporate ownership in developing and implementing a policy document as envisaged by the previous response to date.</p> <p>There is a review of pool cars currently underway which is defined in the Service Plan for Property Development to be completed in the current year. Pool cars are also a sub project of our Agile Working project and recommendations over the fleet and its usage will be forthcoming from this piece of work within the current year.</p> <p>In the mean time it is the responsibility of each Service Manager to ensure that staff are required to undertake any business travel, whether by pool car or their own car and hold a full and clean driving licence. This is not just an initial check; Service Managers are required to ensure that this information is checked periodically and is up to date. This requirement is monitored by the council's Health and Safety Officer" and therefore the residual risk of not having a Policy in place is in my opinion low.</p>	January 2013	Property Development Manager

Ref	Recommendation	Categorisation	Accepted Y/N	Management Comment	Implementation Date	Manager Responsible
3.3	11.11/12 NNDR					
3.3.2	The Council should inspect all void properties every four months. Staff should use the system notes section to record inspection visits to ensure an adequate audit trail is maintained.	Medium	Y	It has been acknowledged that this area of work has been under resourced during 2011/12 due to staff issues. This has meant that this target has not been achieved all of the time. This will be resolved shortly as additional resources are to be allocated to the role in order to strengthen the NDR visiting capacity within the Revenues service.	30 June 2012	Revenues & Benefits Service Manager
3.8	21.11/12 Cash & Banking					
3.8.1	The list of users with access to the online banking system should be reviewed on a regular basis to ensure that it remains up-to-date. Former employees and staff who no longer require access to the system should be promptly removed from the system or have their access disabled.	Medium	Y	An approved list has been created, with a review date. This is printed next to the computer used for this purpose. Staff that have left or not using the system have been removed.	31 May 2012	ICT 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	09.11/12 FOLLOW UP OF PREVIOUS INTERNAL AUDIT RECOMMENDATIONS				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.1.1	<p>18.09/10 HRA - Financial Management Arrangements Follow-up</p> <p>13.08/09 Financial Management Arrangements - Housing Revenue Account</p> <p>Management should ensure that appropriate resources are applied to the raising of invoices for rechargeable works, allowing the current backlog to be cleared and in future, all invoices are raised promptly.</p>	Medium	August 2011	Revenues & Benefits Service Manager	1	There is now an extra officer in the invoice processing team, and the backlog of invoices has been cleared.

3.1	09.11/12 FOLLOW UP OF PREVIOUS INTERNAL AUDIT RECOMMENDATIONS				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.1.2	<p>18.09/10 HRA - Financial Management Arrangements Follow-up</p> <p>13.08/09 Financial Management Arrangements - Housing Revenue Account</p> <p>Before full implementation of the new advance payment system for rechargeable repairs; management must ensure that all key processes have been thoroughly tested and that all staff involved is trained and proficient in the new procedures.</p>	Medium	December 2011	Property & Facilities Service Manager	4	The rechargeable repairs process is currently undergoing a lean review. Procedures will be revised in accordance with the findings and recommendations of this review.
3.1.3	<p>26.09/10 Follow Up</p> <p>04.08/09 Pool Cars</p> <p>We recommend that formally documented policies regarding the use of pool cars, hire cars and personal cars are established and effectively communicated to employees.</p> <p>Policies should cover approved use of vehicles; booking procedures; drivers licence checks, disciplinary procedures for contravention of the rules and the duty of care owed by to and from employees. They should also address the issue of using personal cars and hire cars. Guidelines for use of vehicles and the responsibilities of users should form an integral part of the policy.</p> <p>Policies should be reviewed on an annual basis to take into account changing circumstances.</p>	Medium	March 2012	Head of Assets Head of Finance	3	<p>A policy on the pool cars, hire cars and personal vehicles has not been prepared.</p> <p>As part of the Property Development Service Plan for 2012/13 a review of pool cars is planned to be undertaken in September 2012.</p> <p>Recommendation restated.</p>

3.1	09.11/12 FOLLOW UP OF PREVIOUS INTERNAL AUDIT RECOMMENDATIONS				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.1.4	<p>30.09/10 Follow Up - Planning Applications</p> <p>02.08/09 Planning Applications Data</p> <p>The Planning Department should consider the introduction of a formal monitoring system (i.e. signing in and out of files) for planning application files taken from the store room.</p> <p>A formally documented policy on taking application files off-site should be established and communicated to all relevant Officers.</p>	High	March 2012	Development Management Service Manager	1	<p>A process is now in place whereby yellow cards (recording the date and name of the officer taking the file) are used to mark where files have been removed from the store room.</p> <p>Current processes are that applications are scanned immediately for publication on the website, while other documents are held as hard copy in the file. When the application is complete the whole file is then scanned.</p> <p>Plans are to have the scanning equipment relocated to the store room and eventually all documents will be scanned as they are received.</p>
3.1.5	<p>06.10/11 Officer Expenses</p> <p>The Council should introduce a mobile phone policy that details conditions of use, which is signed up to by staff prior to receiving a mobile phone.</p>	Medium	September 2011	ICT Service Manager	1	<p>A mobile phone policy has been introduced and issued (using NetConsent) to all staff.</p>
3.1.6	<p>11.10/11 Follow Up</p> <p>22.09/10 Fees & Charges</p> <p>Management should ensure that the hire charge rates displayed at sites and on the websites reflect those that are approved in accordance with the Budget Book.</p>	Medium	September 2011	Cultural Services Team Leader	1	<p>Review of the hire charges published on the website for the Guildhall Arts Centre, Stamford Arts Centre and the Bourne Corn Exchange found these to match those included in the 2012/13 budget book. As did the charges quoted in the brochures for room hire and Weddings at the Guildhall Art Centre.</p>

3.2	10.11/12 OFFICER TRAVEL AND SUBSISTENCE				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.2.1	When policies, including the Travel & Subsistence Policy are revised and issued to staff, a method of recording the receipt, having read and understood the document should be introduced.	Medium	March 2012	Finance Support Manager	1	The Council has introduced the NetConsent system which notifies staff of new policies and records when staff have viewed and agreed to those policies.
3.2.2	All staff should be reminded of the importance of completing expense forms in full. Claim forms that are not completed in full, including appropriate authorisation should be rejected until all information required is provided. When next reviewing the design of the Travel Expense claim form, consideration is given to removing the requirement to declare start and end milometer readings.	Medium	October 2011	Finance Support Manager	1	Travel & Subsistence Policy has been updated and issued (using NetConsent) to all staff. A High importance email was issued to all staff highlighting the findings of the Internal Audit and advising staff of the actions they should take.

3.3	11.11/12 NNDR				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.3.1	a) A reconciliation should be performed to identify and resolve discrepancies between the Valuation Office schedule and the Academy system. b) On a weekly basis the Valuation Office schedule should continue to be reconciled to the Academy system with any discrepancies immediately corrected.	High	31 January 2012	Revenues & Benefits Service Manager/ Revenues Manager	1	The reconciliation process has been reviewed, and a reconciliation is carried out on a weekly basis, as the schedules from the Valuation Office are received. Discrepancies still occur due to changes being actioned on the Council's system as soon as possible, but these can take a long time to be reflected on the VO schedules. No further work on this recommendation is planned.

3.3	11.11/12 NNDR				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.3.2	<p>The Council should inspect all void properties every four months.</p> <p>Staff should use the system notes section to record inspection visits to ensure an adequate audit trail is maintained.</p>	Medium	Implemented	Revenues & Benefits Service Manager/ Revenues Manager	2	<p>Problems first arose in this area due to the Visiting Officer not complying with procedures.</p> <p>The Visiting Officer went off on long term sick, and temporary staff brought the processes back up to date.</p> <p>However, since then the Visiting Officer returned to work for a short period before handing in their notice.</p> <p>At present the post of Visiting Officer is vacant, consequently inspections are not being undertaken as per the procedures. A Visiting Officer is to be recruited.</p> <p>Recommendation restated.</p>

3.4	13.11/12 MARKETS				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.4.1	The Markets Supervisor follows up promptly, all instances where the trader has either not provided insurance details or where the details provided have expired.	Medium	Implemented	Team Leader - Leisure and Amenities	1	<p>The weekly attendance sheet used by the Market Supervisor has been amended to include a column showing the date of expiry for the traders insurance.</p> <p>Each week, those insurance due to expiry are highlighted and the Market Supervisor, visits the Trader to request copies of the updated certificate/card.</p> <p>Once obtained, the date on the attendance sheet is updated and the highlight removed.</p> <p>Sheets for weeks 28 April and 5 May 2012 were observed. The highlighted expiry dates were clearly identifiable and it was observed that updated expiry dates had been obtained.</p>

3.5	15.11/12 FOLLOW UP OF PREVIOUS INTERNAL AUDIT RECOMMENDATIONS				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.5.1	<p>24.10/11 Data Protection</p> <p>a) The Council should ensure that all staff have read the Data Protection Policy and are aware of their responsibilities in relation to the act. Evidence should be obtained for all staff such as electronic acceptance to confirm the policy has been read and understood.</p> <p>b) The revised policy should be presented to Cabinet or relevant group such as the Engagement Policy Development Group as a refresher to remind Members of their responsibilities in relation to data protection.</p>	Medium	November 2011	Principal Lawyer	1	<p>The Data Protection Policy has been uploaded to the NETConsent system, which can report on which staff have and have not read and accepted the policy. Reminders are issued to those staff who have not accepted.</p> <p>The revised DPA Policy was presented to the Engagement Policy Development Group on 17 November 2011.</p>

3.5	15.11/12 FOLLOW UP OF PREVIOUS INTERNAL AUDIT RECOMMENDATIONS				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.5.2	<p>34.10/11 Follow Up 20.09/10 Housing Strategy</p> <p>A review and update of the Housing Partnership Agreements with social housing providers should be undertaken; ensuring all amendments arising from the updated Housing Strategy are fully reflected in the Partnership Agreement.</p> <p>The opportunity should also be taken to review and refresh the list of approved partners (including the admission of new entrants); ensuring that all have the financial and technical resources to contribute fully to the delivery of social housing in the District.</p>	Medium	March 2012	Planning Policy and Partnerships Service Manager	1	The Affordable Housing Development Partnership Agreement has been updated as required.
3.5.3	<p>34.10/11 Follow Up 26.09/10 Follow Up 12.08/09 Value Added Tax</p> <p>We recommend that as part of the review of the way the Anite system is used, management consider the procedures surrounding the processing of income and expenditure subject to VAT on the system, and implement procedures to assure themselves that amounts of VAT paid or claimed in relation to these services are accurate.</p>	Medium	April 2012	Finance Support Manager (Accountancy)	1	<p>In the absence of a bespoke report, a full review was undertaken to assess whether or not the correct treatment of VAT was occurring.</p> <p>This revealed that in some cases relating to lifeline charges, the incorrect rate had been used when the system was set up.</p> <p>The Supported Housing Manager has agreed to amend these, subject to new Lifeline software being installed.</p> <p>No other errors relating to VAT were found, and VAT guidance has been reissued to those involved with processing transactions on Anite.</p>

3.6	16.11/12 COUNCIL TAX				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.6.1	<p>a) A full review of system access rights should be undertaken to ensure that only appropriate members of staff are able to authorise system write-offs.</p> <p>b) Write-offs should be independently authorised showing a segregation of duties from the member of staff who processed the write-off as pending authorisation on the system.</p> <p>c) Write-off Forms should be appropriately completed and retained for all write-offs above the agreed threshold (£50.00).</p>	Medium	<p>November 2011</p> <p>December 2011</p> <p>November 2011</p>	Revenues and Benefits Service Manager	1	<p>Access rights within the Council Tax system have been reviewed and changes have been made to add limits the value of write-offs officers can approve electronically.</p> <p>The system now prevents the same officer requesting and approving a write-off.</p>

3.7	19.11/12 BUILDING CONTROL				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.7.1	Management should develop and introduce reporting on applications awaiting a decision and cases that are on-going but not completed, as these reports will facilitate monitoring to ensure that statutory time limits are adhered to and will ensure that completion certificates are issued as soon as works are completed.	Medium	Done 28/11/11	BC Manager	1	The 'Registered Applications with No Decisions' report is produced on a weekly basis, as is a report of properties requiring inspection (by Parish).

3.8	21.11/12 CASH & BANKING				FINDINGS	
	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.8.1	<p>The list of users with access to the online banking system should be reviewed on a regular basis to ensure that it remains up-to-date.</p> <p>Former employees and staff who no longer require access to the system should be promptly removed from the system or have their access disabled.</p>	Medium	December 2011	ICT Service Manager	2	<p>Two Managers independently identified that some work has been undertaken on reviewing the users with access to the online banking system.</p> <p>However, no evidence of what was reviewed or any changes made could be supplied to support the work done.</p> <p>It was also noted that this recommendation is identified as outstanding on the 4Action system.</p> <p>Recommendation restated.</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)		
09.11/12 Follow Up	6	0	4	0	1	1	5	1
10.11/12 Officer Travel & Subsistence	2	0	2	0	0	0	2	0
11.11/12 NNDR	2	0	1	1	0	0	1	1
13.11/12 Markets	1	0	1	0	0	0	1	0
15.11/12 Follow Up	3	0	3	0	0	0	3	0
16.11/12 Council Tax	1	0	1	0	0	0	1	0
19.11/12 Building Control	1	0	1	0	0	0	1	0
21.11/12 Cash & Banking	1	0	0	1	0	0	0	1
Total	17	0	13	2	1	1	14	3
	100%	0%	76%	12%	6%	6%	82%	18%

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	2	0	2	0	0	0	2	0
Medium	15	0	11	2	1	1	12	3
Total	17	0	13	2	1	1	14	3
	100%	0%	76%	12%	6%	6%	82%	18%

APPENDIX C: REVIEW OF COMPLETENESS

2010/11 REPORTS

All recommendations agreed in 2010/11 Reports have been followed up.

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	29.11/12	1*
02.11/12 Follow Up - Markets	3	13.11/12	3
03.11/12 Pollution Control - Contaminated Land	3	29.11/12	2*
04.11/12 Insurance	6	29.11/12	3*
05.11/12 Retention and Redeployment	1	29.11/12	0*
06.11/12 Housing Benefits	6	29.11/12	3*
07.11/12 Budgetary Control and Budget Setting	1	29.11/12	0*
08.11/12 Carbon Management	5	29.11/12	0 (Advisory)
09.11/12 Follow Up (August 2011)	6	This Review	6
10.11/12 Officer Travel & Subsistence	6	This Review	2*
11.11/12 NNDR	5	This Review	2*
12.11/12 Partnerships	1	This Review	0*
13.11/12 Markets	2	This Review	1*
14.11/12 Health & Safety	11	This Review	0 (Advisory)
15.11/12 Follow Up (October 2011)	3	This Review	3
16.11/12 Council Tax	2	This Review	1*
17.11/12 Treasury Management	0	This Review	0
18.11/12 Disabled Facilities Grants	3	This Review	0*
19.11/12 Building Control	4	This Review	1*
20.11/12 Payroll	4	This Review	0*
21.11/12 Cash & Banking	2	This Review	1*
22.11/12 Change Management	8	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
23.11/12 Development Control	9	N/A	2*
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
29.11/12 Follow Up	6	N/A	6

2012/13 REPORTS YET TO BE FOLLOWED UP

Review	Total Number of Agreed Recommendations	Follow Up Report Reference	Number of Recommendations To Be Followed Up
01.12/13 Follow Up	Only at Draft Stage	N/A	
02.12/13 Contract Management – Ground & Tree Maintenance	Only at Draft Stage	N/A	

* 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.