



**RSM Tenon**  
Connected for Success

South Kesteven District Council

Follow Up of Previous Internal Audit Recommendations

Internal Audit Report (25.12/13)  
February 2013

**FINAL**

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Debrief meeting:	11 January 2013	Auditors:	Chris Williams, Partner Robert Barnett, Senior Manager Alan Hetherington, Lead Internal Auditor
Officer Debriefed:	Finance Support Manager and Governance & Risk Officer		
Draft report issued:	21 January 2013		
Responses received:	14 February 2013	Client sponsor:	Richard Wyles, Head of Finance
Final report issued:	14 February 2013	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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## 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 only followed up those recommendations classified as High and Medium risk. Recommendations categorised as Low risk 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 audits considered as part of the follow up review were:

- 01.12/13 Follow Up (Pool Cars)
- 02.12/13 Contract Management - Ground & Tree Maintenance
- 07.12/13 Corporate Governance
- 09.12/13 Creditors & Procurement
- 11.12/13 Follow Up
- 14.12/13 Council Tax
- 15.12/13 Housing Benefit
- 16.12/13 NNDR

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

- 08.12/13 Asset Management Plan
- 12.12/13 Rent Collection and Arrears (including Leaseholders)

The following Advisory reviews were excluded from the follow-up:

- 06.12/13 Bookings System - Arts Centre

The 14 recommendations considered in this review comprised two 'high', and 12 '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 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 High or Medium risk.

Recommendations made as part of advisory reviews have not been followed up.

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.

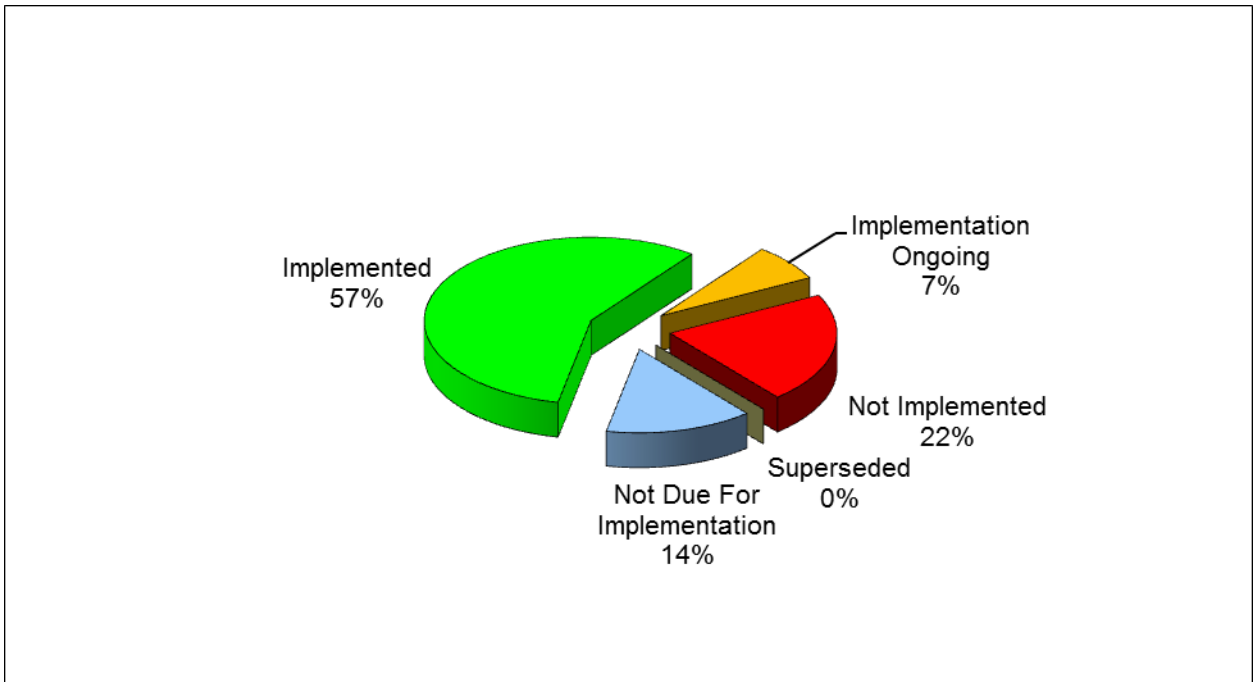
### 1.4 Recommendation Tracking

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.

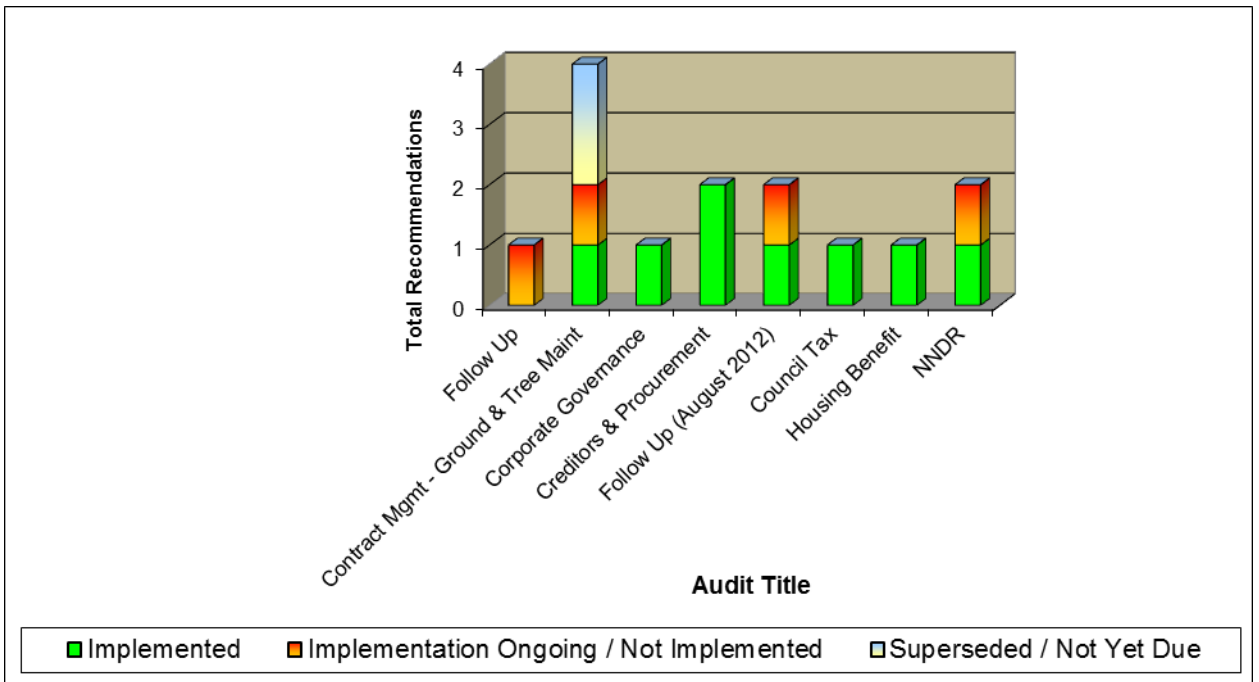
Recommendation tracking is undertaken by South Kesteven District Council's management on a regular basis, with an update provided to the Audit Committee at each meeting. As part of our Follow-up review, we have verified this information and completed audit testing to confirm the level of implementation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

**1.5 Status of Recommendations Followed UP**

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
	<b>01.12/13 Follow Up (Pool Cars)</b>					
3.1.1	<p><b>09.11/12 Follow Up</b></p> <p><b>26.09/10 Follow Up</b></p> <p><b>04.08/09 Pool Cars</b></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	Y	<p>A review project has been undertaken.</p> <p>The outline business case for this project went to Performance and Programme Management Board in January 2013. PPMB signed off the OBC which included automation of car booking system. A revised policy is being created. An interim process is being created to serve the new facility at Bourne Community Point.</p> <p>Pool car usage protocol is being drafted to make best use of the available fleet and influence current practice.</p>	April 2013	Property Development Manager

Ref	Recommendation	Categorisation	Accepted Y/N	Management Comment	Implementation Date	Manager Responsible
	<b>02.12/13 Contract Management - Ground &amp; Tree Maintenance</b>					
3.2.1	When a service is retendered, the Council should ensure that resulting contract(s) is/are signed by all parties involved.	High	Y	Procurement Lincolnshire are actively preparing to retender this contract with multiple partners. This contract should be re-let towards the end of 2013/14. I disagree with the classification of High. A Contract performed by the parties, as intended, does not necessarily require a signature of the parties on the contract documents. However I would agree that it is desirable for the contract documents to be signed.	March 2014	Property Development Manager
3.2.3	While it may not be possible to change procedures for the remainder of the current contract, procedures should be changed so that the Contractor has to undertake the invoice preparation on a monthly basis and Grounds Maintenance staff should be responsible for checking the value each month as part of the payment authorisation process.	Medium	Y	Agreed.	February 2013	Team Leader - Operations
3.2.4	A program of scheduled inspections of work undertaken by the Contractor should be in place and followed, to ensure that there is an audit trail to evidence the monitoring that the work is being carried to an acceptable standard throughout the District.	High	Y	Agree in part with this recommendation. However the current grounds maintenance contract is an outcome based contract that was written and has been performed over the contract period as self monitoring. Random monitoring by SKDC is however required and should be carried out to a schedule.	April 2013	Team Leader - Operations

Ref	Recommendation	Categorisation	Accepted Y/N	Management Comment	Implementation Date	Manager Responsible
	<b>11.12/13 Follow Up</b>					
3.5.2	<b>29.11/12 Follow Up</b> <b>37.10/11 ICT Resilience</b> 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	We have recently renewed the existing Disaster recovery contract and this is being renewed as part of arrangements with Lincolnshire. We have a DR rehearsal planned for January and also we have arranged consultancy on DR planning.	30 June 2013	ICT Service Manager
	<b>16.12/13 NNDR</b>					
3.8.1	The variances identified between the VOA Listing and the NNDR system should be investigated and resolved prior to the new system implementation. If there are known reasons for the variance these should be documented to provide a full audit trail.	Medium	Y	All variances were investigated and resolved before the system migration live date of 9th October 2012. A new reconciliation process has been implemented to ensure all variances between the VOA list and the Northgate NDR System are identified and documented.	30 September 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		01.12/13 FOLLOW UP (POOL CARS)			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.1.1	<p><b>09.11/12 Follow Up</b> <b>26.09/10 Follow Up</b> <b>04.08/09 Pool Cars</b></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	January 2013	Property Development Manager	2	<p>Pool car management and usage has been reviewed.</p> <p>This has resulted in a draft outline business case being prepared for an overhaul of the service.</p> <p>Four options have been included in the business case, which now have to be discussed before a decision is made on the future of the service.</p> <p>The policy is to be documented once agreement on the way the service will operate has been achieved.</p> <p><b>Recommendation restated.</b></p>

3.2 02.12/13 CONTRACT MANAGEMENT - GROUND & TREE MAINTENANCE						FINDINGS
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.2.1	When a service is retendered, the Council should ensure that resulting contract(s) is/are signed by all parties involved.	High	March 2013	Property Development Manager	5	<p>Not due to have been implemented.</p> <p>Lincolnshire Procurement is in the process of creating a tender for a Framework agreement for Ground and Tree Maintenance across Lincolnshire.</p> <p>The Council is involved with the preparation of the tender, and will utilise the agreement once it is in place.</p> <p>Current timescales indicate that the tender should be completed around October 2013.</p> <p>In the meantime, an extension to the current contract has been agreed with Veolia.</p> <p><b>Recommendation restated.</b></p>
3.2.2	<p>The Order Requests from Tenancy Services for Grounds Maintenance work required in excess of that covered by the contract should be formally signed by the requesting Officer and subject to approval at an appropriate level.</p> <p>The process for raising and payment of orders for work on graves should be reviewed to ensure that a control is put in place to ensure that Order Requests are checked with Dignity before being entered on the Cedar system.</p>	Medium	<p>June 2012</p> <p>Implemented</p>	Team Leader - Operations	1	<p>Order Requests from Tenancy Services for Grounds Maintenance are now signed.</p> <p>Forms for grave digging are now signed by staff from Dignity and Veolia.</p> <p>A check is undertaken to ensure the relevant signatures are present before being passed for payment.</p>

3.2 02.12/13 CONTRACT MANAGEMENT - GROUND & TREE MAINTENANCE						FINDINGS
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.2.3	While it may not be possible to change procedures for the remainder of the current contract, procedures should be changed so that the Contractor has to undertake the invoice preparation on a monthly basis and Grounds Maintenance staff should be responsible for checking the value each month as part of the payment authorisation process.	Medium	June 2012	Team Leader - Operations	3	Enquiries have been made with Veolia, but the method for preparing the invoice cannot be changed within the terms of the current contract, consequently, this will now have to be addressed as part of agreement of the new contract.  <b>Recommendation restated.</b>
3.2.4	A program of scheduled inspections of work undertaken by the Contractor should be in place and followed, to ensure that there is an audit trail to evidence the monitoring that the work is being carried to an acceptable standard throughout the District.	High	March 2013	Property Development Manager	5	Not due to have been implemented.  A program of scheduled inspections is to be included in the agreement when placing the new contract, which is currently estimated to be sometime between October 2013 and February 2014.  <b>Recommendation restated.</b>

3.3 07.12/13 CORPORATE GOVERNANCE						FINDINGS
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.3.1	a) Attendance should be made a key part of the scope and emphasised when undertaking the next Governance & Audit Committee self-assessment review in light of the attendance levels of appointed members over the previous year.  b) Attendance of the appointed members should be improved to ensure greater continuity.	Medium	Dec 2012	Finance Support Manager (Finance & Risk)	1	In December 2012, a review has been undertaken, with support from RSM Tenon, on the effectiveness of the Committee.  Attendance at the Committee was reviewed as part of the effectiveness.  The section, on attendance, in the resulting report was observed.

3.4		09.12/13 CREDITORS & PROCUREMENT			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.4.1	<p>Authorisation limits established within the system should reflect the limits delegated to staff as per the Authorised Signatory List.</p> <p>Staff leaving the Council should have their access rights suspended in a timely manner.</p>	Medium	September 2012	David Scott - Finance Support Manager	1	All issues have been corrected, and the limits on the system currently reflect those of the authorised signatory list.
3.4.2	<p>a) The Council should ensure that Request For New Supplier Forms are retained as evidence to support the set-up of suppliers on the system. Evidence should be obtained from the supplier to support the bank details provided.</p> <p>b) The Council should establish whether an audit report can be produced from the system to identify all changes made to supplier details. Such a report should be produced and reviewed prior to payments being released to identify all changes made and to confirm that the change is valid and evidence has been retained to support changes.</p>	Medium	October 2012	David Scott - Finance Support Manager	1	<p>A new supplier request form is now in use.</p> <p>In order to provide a clearer audit trail, the form must now be completed by the suppliers, and now includes contact details for the supplier's payment team, making verification of subsequent changes easier.</p> <p>Completed forms are filed in Finance.</p> <p>Finance also maintains a record of contacting suppliers to verify details.</p> <p>Reports on changes can now be obtained from the CEDAR system.</p>

3.5		11.12/13 FOLLOW UP			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.5.1	<p><b>29.11/12 Follow Up</b> <b>29.10/11 Communication</b></p> <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	31 December 2012	Reputation, Communication & Consultation Service Manager	1	<p>The Communications Strategy has been reviewed and updated.</p> <p>The draft of the new strategy is to be presented to the Engagement PDG on Friday 18 January 2013.</p>
3.5.2	<p><b>29.11/12 Follow Up</b> <b>37.10/11 ICT Resilience</b></p> <p>The Disaster Recovery (DR) arrangements with the external support provider should be formally rehearsed on an annual basis and an appraisal of each test undertaken.</p>	Medium	31 January 2012	ICT Service Manager	3	<p>All backups have been reviewed checked on an individual server.</p> <p>The backup software has also been upgraded</p> <p>However, a DR rehearsal has not been carried out as part of the Lincolnshire contract (this was renewed last year).</p> <p>It is recognised that this is still an important task and it will be timetabled by the end of April 2013.</p> <p><b>Recommendation restated.</b></p>

3.6		14.12/13 COUNCIL TAX			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.6.1	<p>a) A Statement of Declaration of Interests should be completed, signed and returned by all Northgate users annually.</p> <p>b) An effective communication process for leavers is required to enable user accounts to be deactivated in a timely manner.</p> <p>c) The User Activity Report should be run on a periodic basis; any users who have been inactive for a prolonged period of time should be investigated and action taken as required.</p>	Medium	September 2012	Revenue & Benefits Service Manager	1	<p>An exercise was undertaken in November 2012 to obtain up to date Declarations of Interest for staff with access to the Northgate system.</p> <p>As part of the Leavers process, IT are notified of staff leaving by HR. IT then pass on details to the Revenues System Support staff so they can deactivate user accounts.</p> <p>Discussions with Systems Support staff identified that the user activity report is only run when requested. A periodic run would not be a reliable control to identify staff members that have left, because of the infrequent use by users in other departments (such as Housing) who may only use the system once or twice a year.</p>

3.7		15.12/13 HOUSING BENEFIT			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.7.1	<p>a) Payment Listing Reports should be signed and dated as reviewed by a member of Benefits and Finance prior to being processed for payment through BACS.</p> <p>b) The BACS Submission Reports should be signed to certify independent review against Payment Listings / Pre-Transmission BACS Reports after every payment run.</p> <p>c) Benefits, in conjunction with Finance, should review the payment process to assess where physical report production can be reduced. For example duplication of payment listing reports.</p>	Medium	September 2012	Revenue & Benefits Service Manager	1	Review of the latest three BACS payment runs found the supporting documentation to be fully completed with the appropriate signatures.

3.8		16.12/13 NNDR			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.8.1	The variances identified between the VOA Listing and the NNDR system should be investigated and resolved prior to the new system implementation. If there are known reasons for the variance these should be documented to provide a full audit trail.	Medium	October 2012	Craig Scott, Revenues & Benefits Service Manager	3	<p>Following the migration from Academy to Northgate, there is an imbalance on the system, for which the Council is waiting for Northgate to investigate and correct.</p> <p>Until this is corrected, processes for actioning amendments and reconciling to VOA records are not being completed.</p> <p>Once corrected a list of variances is to be maintained, to provide explanation for variances between the NNDR system and the VOA Listings.</p> <p><b>Recommendation restated.</b></p>

3.8		16.12/13 NNDR			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.8.2	<p>An inspection of each void property should be undertaken at least every four months in line with procedure.</p> <p>The system notes should be maintained up to date to ensure accurate records of inspections undertaken are held.</p>	Medium	September 2012	Craig Scott, Revenues & Benefits Service Manager	1	Another visiting officer has been employed to increase capacity and enable inspections to be undertaken in accordance with the visiting schedule.

**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 high recommendations	Consideration of medium recommendations	Consideration of low recommendations
<b>Good</b>	75% +	None outstanding.	None outstanding.	All low recommendations outstanding are in the process of being implemented.
<b>Adequate</b>	51 - 75%	None outstanding.	75% of medium recommendations made are in the process of being implemented.	75% of low recommendations made are in the process of being implemented.
<b>Little</b>	30 - 50%	All high recommendations outstanding are in the process of being implemented.	50% of medium recommendations made are in the process of being implemented.	50% of low recommendations made are in the process of being implemented.
<b>Poor</b>	< 30%	Unsatisfactory progress has been made to implement high recommendations.	Unsatisfactory progress has been made to implement medium recommendations.	Unsatisfactory progress has been made to implement low recommendations.

**APPENDIX B: DATA TO SUPPORT OUR OPINION****IMPLEMENTATION STATUS BY REVIEW**

Review	Total No. of recs agreed.	Status of Recommendation					Superseded (4)	Audit work confirmed as completed or no longer necessary (1)+(4)	No of recs carried forward for follow up at next review (2)+(3)+(5)
		Not due for implementation (5)	Implemented (1)	Implementation Ongoing (2)	Not Implemented (3)				
01.12/13 Follow Up (Pool Cars)	1	0	0	1	0	0	0	1	
02.12/13 Contract Management - Ground & Tree Maintenance	4	2	1	0	1	0	1	3	
07.12/13 Corporate Governance	1	0	1	0	0	0	1	0	
09.12/13 Creditors & Procurement	2	0	2	0	0	0	2	0	
11.12/13 Follow Up	2	0	1	0	1	0	1	1	
14.12/13 Council Tax	1	0	1	0	0	0	1	0	
15.12/13 Housing Benefit	1	0	1	0	0	0	1	0	
16.12/13 NNDR	2	0	1	0	1	0	1	1	
<b>Total</b>	<b>14</b> <b>100%</b>	<b>2</b> <b>14%</b>	<b>8</b> <b>57%</b>	<b>1</b> <b>7%</b>	<b>3</b> <b>21%</b>	<b>0</b> <b>0%</b>	<b>8</b> <b>57%</b>	<b>6</b> <b>43%</b>	

**IMPLEMENTATION STATUS OF RECOMMENDATIONS BY CATEGORY**

Recommendation Category	Total No. of recs agreed.	Status of Recommendation					Superseded	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				
		(5)	(1)	(2)	(3)	(4)	(1)+(4)	(2)+(3)+(5)	
High	2	2	0	0	0	0	0	2	
Medium	12	0	8	1	3	0	8	4	
<b>Total</b>	<b>14</b>	<b>2</b>	<b>8</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>8</b>	<b>6</b>	
	<b>100%</b>	<b>14%</b>	<b>57%</b>	<b>7%</b>	<b>21%</b>	<b>0%</b>	<b>57%</b>	<b>43%</b>	

**APPENDIX C: REVIEW OF COMPLETENESS****2011/12 REPORTS**

All 2011/12 Reports have been followed up.

**2012/13 REPORTS FOLLOWED UP**

Review	Total Number of Agreed Recommendations	Number of Recommendations Followed Up	Follow-up Report Reference
01.12/13 Follow-up (NNDR)	1	1	16.12/13
01.12/13 Follow-up (Cash & Banking)	1	1	17.12/13
01.12/13 Follow-up (Pool Cars)	1	1	This Review
02.12/13 Contract Management - Ground & Tree Maintenance	10	4*	This Review
03.12/13 Elections	4	0*	This Review
06.12/13 Bookings System - Arts Centre	5	0 (Advisory)	This Review
07.12/13 Corporate Governance	1	1	This Review
08.12/13 Asset Management Plan	2	0*	This Review
09.12/13 Creditors & Procurement	5	2*	This Review
11.12/13 Follow Up	2	2	This Review
12.12/13 Rent Collection and Arrears (including Leaseholders)	3	0*	This Review
14.12/13 Council Tax	1	1	This Review
15.12/13 Housing Benefit	2	1*	This Review
16.12/13 NNDR	4	2*	This Review

\* As per the agreement with management, only those recommendations categorised as High and Medium have been followed up. 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 2012/13.

**2012/13 REPORTS YET TO BE FOLLOWED UP**

<b>Review</b>	<b>Total Number of Agreed Recommendations</b>	<b>Number of Recommendations To Be Followed Up</b>	<b>Follow-up Report Reference</b>
04.12/13 Licensing	1	0*	N/A
05.12/13 Leases	6	0*	N/A
10 12/13 Repairs	11	0*	N/A
13 12/13 Debtors	9	0*	N/A
17 12/13 Cash and Banking	4	0*	N/A
18 12/13 Fire Risk Implications	3	0 (Advisory)	N/A
19 12/13 Payroll and Expenses	5	0*	N/A
20 12/13 Land Charges	Only at Draft Stage	0*	N/A
21 12/13 Refuse Collection (incl. Bulky Waste)	Only at Draft Stage	0*	N/A
22 12/13 Programme Management	4	0*	N/A
23 12/13 Green Waste Charges	2	0*	N/A
24 12/13 Welham Street Car Park	Only at Draft Stage	0 (Advisory)	N/A

\* As per the agreement with management, only those recommendations categorised as High and Medium have been followed up. 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 2012/13.