



**RSM Tenon**  
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South Kesteven District Council

Follow Up of Previous Internal Audit Recommendations

FINAL

Internal Audit Report (2.13/14)

13 June 2013

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Final report issued:	13 June 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 2013/14 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:

- 04.12/13 Licensing
- 05.12/13 Leases
- 10.12/13 Repairs
- 13.12/13 Debtors
- 17.12/13 Cash and Banking

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

- 03.12/13 Elections
- 19.12/13 Payroll and Expenses

The following Advisory review was excluded from the follow-up:

- 18.12/13 Fire Risk Implications

The 19 recommendations considered in this review comprised six 'high', and 13 '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 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.

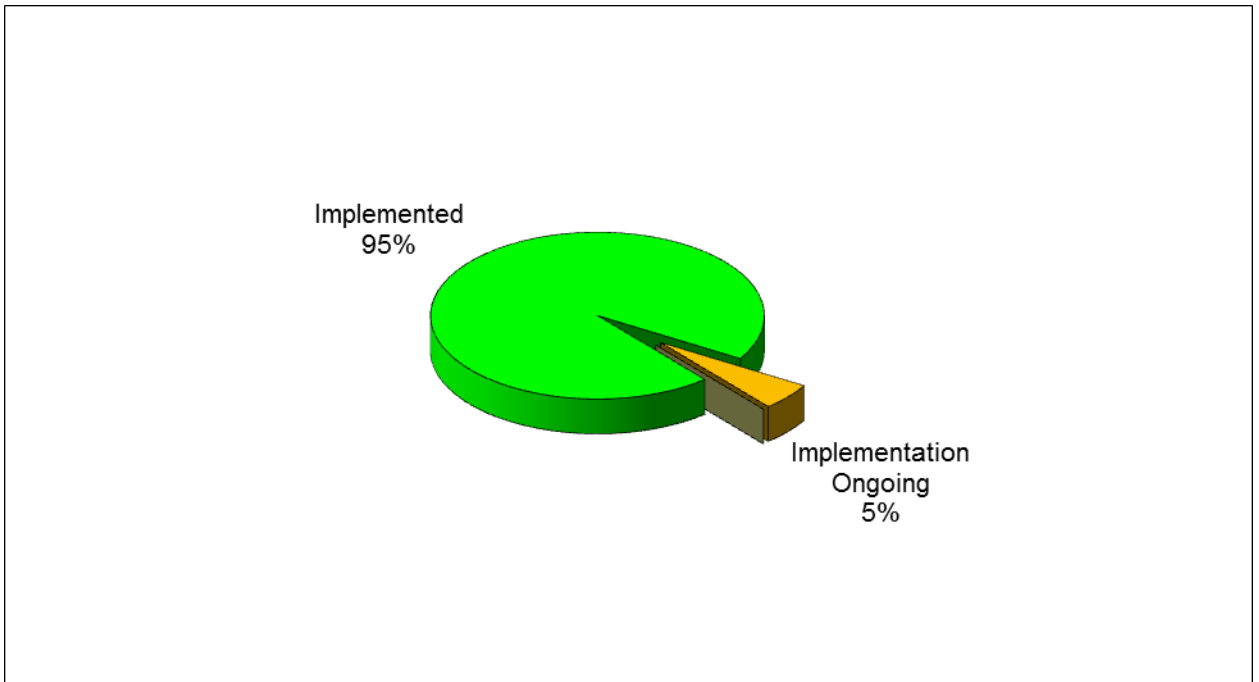
### 1.4 Recommendation Tracking

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 Governance and Audit Committee to monitor actions taken by management.

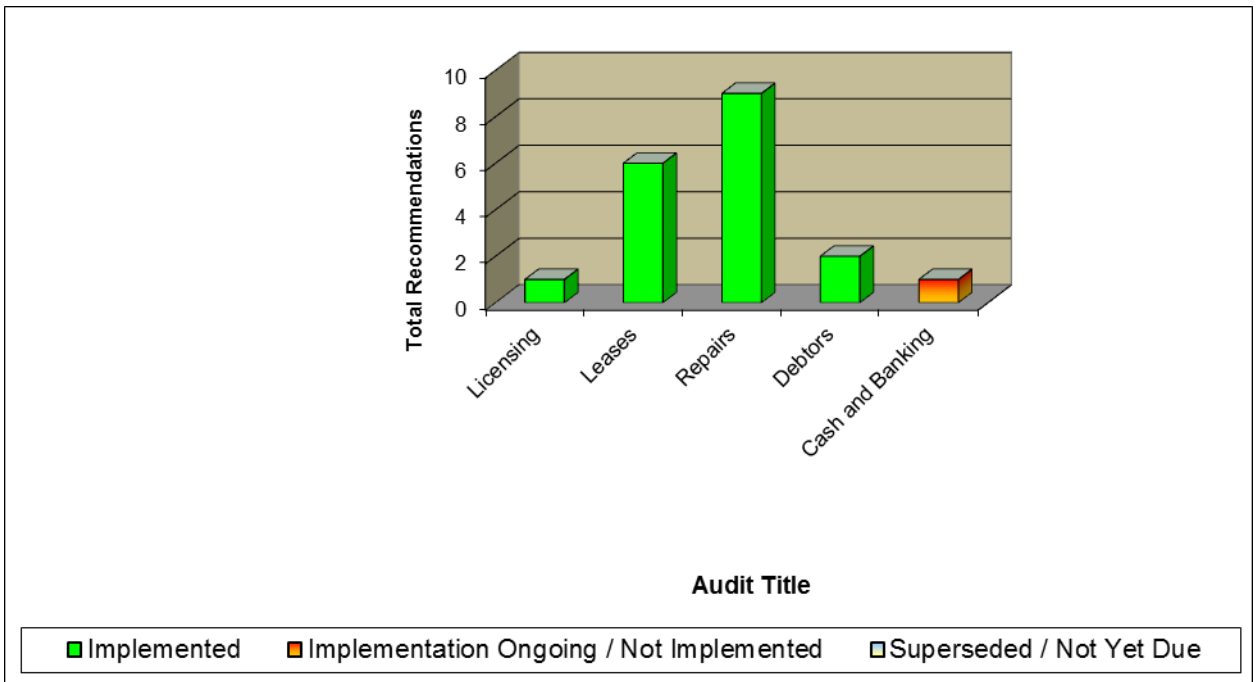
Recommendation tracking is undertaken by South Kesteven District Council's management on a regular basis, with an update provided to the Governance and Audit Committee at each meeting. As part of our Follow-up review, we have verified this information and completed audit testing to confirm the level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

### 1.5 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>17.12/13 Cash and Banking</b>					
3.5.1	<p>Following the move to the Bourne Community Access Point the controls below should be applied:</p> <ul style="list-style-type: none"> <li>▪ The cashing up process should be undertaken at the end of each day.</li> <li>▪ The reconciliation of physical cash received to till / RFID records to the cash receipting system should be undertaken for one till / RFID at a time.</li> <li>▪ The Library should declare any income under or over that expected to Lincolnshire County Council and bank the income currently held in the under and over tin. Where an under or over receipt is identified the value should be recorded and the cause should be investigated if this is over a set limit, e.g. £5.</li> </ul>	Medium	Y	<p>We are currently unable to implement this due to issues with Lincolnshire County Councils new library management system which is what they currently use manage their payments.</p> <p>As those issues are resolved we will look to bring their payments process in to our own.</p>	ASAP	Customer Services Manager

Ref	Recommendation	Categorisation	Accepted Y/N	Management Comment	Implementation Date	Manager Responsible
	<ul style="list-style-type: none"> <li data-bbox="241 292 748 813">▪ If the current Lincolnshire County Council systems are continued to be used following the move to the Bourne Community Access Point, each till user should be provided with an individual account to log on to the cash receipting system and the till; they should use only one till in their shift and at the end of each shift the till should be cashed up, making the operator accountable for transactions processed. Alternatively the SKDC systems could be used wherever possible; however this will need to be agreed with Lincolnshire County Council, along with any recharges and processes for transfer of Library income.</li> </ul>					

### 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		04.12/13 LICENSING			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.1.1	Each year, when the new fees and charges have been approved, a member of the Licencing staff should independently check that the correct figures have been entered into the Customer Services system for calculating charges for the transfer of vehicle licenses.	Medium	April 2013	Mark Jones	1	Flows and fees at the Customer Services Centre were reviewed by a Licensing Officer and confirmed to be correct; this was evidenced by screen prints showing the fees to be charged by Customer Services.

3.2		05.12/13 LEASES			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.2.1	<p>Procedures should be documented for the management of leases and licences, for properties not managed by Hodgson Elkington, once the process has been agreed.</p> <p>All documented procedures should include the date of review so that the latest version can be identified, when any revision to the procedure takes place.</p>	Medium	March 2013	Lee Goodale, Team Leader Assets	1	Separate procedure notes have been documented covering the processes operated by SKDC and by Hodgson Elkington.
3.2.2	<p>The Scheme of Delegation should be reviewed and updated with appropriate titles in line with the changes in structure since the Scheme of Delegation for the Head of Assets was established in September 2010.</p> <p>The Council need to come to a decision whether the new process for determining market rent of leased properties is acceptable and that this can be approved by the Property Development Manager; or whether continued oversight of rent rates is required by the Section 151 Officer. The Scheme of Delegation should then be updated following this review.</p>	Medium	September 2012.	Neil Cucksey, Property Development Manager	1	Decision: No changes required, all lease renewals and changes are signed by the Section 151 Officer.
3.2.3	<p>Monthly reconciliation of the properties with which lease income is received should be undertaken to the revenues system to identify any properties leased or licenced, for which income is not being received.</p>	Medium	September 2012	Lee Goodale, Team Leader Assets	1	<p>Following the review of properties, the income currently due from each lease has been recorded on the property database.</p> <p>On a weekly basis, a Service Manager report is received from Finance which shows any invoices overdue for payment; this allows Property &amp; Facilities Management to identify and monitor which properties for which income is due, but not being received.</p>

3.1		04.12/13 LICENSING			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.2.4	<p>In order to identify all leases and licences held by the Council a review of each of the systems used should be undertaken to identify potential leases and licences (e.g. Asset Management, Legal, Finance, Revenues). These should then be investigated to determine whether they are current leases / licences with the aim of compiling a list of all current leases and licences. Following this review, any discrepancies found in other Council systems should also be resolved to ensure that they remain accurate and up to date.</p> <p>In addition, the Council may wish to work with an outside agency, such as the Land Registry, in an attempt to confirm the Council's current records and identify any discrepancies between the Land Registry and Council's records; however this will incur additional costs to the Council.</p>	High	March 2013	Lee Goodale, Team Leader Assets	1	<p>Reviews have been undertaken with Finance, Legal and Housing to identify all leased properties.</p> <p>In addition, checks of archive records in the filing room, and on other computer systems have also been undertaken.</p> <p>The result being the compilations of a single property database showing all identified leased properties. In total 216 properties have been identified.</p>
3.2.5	Hodgson Elkington's tenancy schedule should be reviewed at each management meeting to identify any discrepancies or errors between the records maintained by Hodgson Elkington and those maintained by the Council; these should then be investigated and rectified.	High	On going	Lee Goodale, Team Leader Assets	1	<p>Following the property database review, the properties managed by Hodgson Elkington were also reviewed and revised.</p> <p>Quarterly meetings now take place to review the management of these properties.</p>
3.2.6	A record of all leases and licences issued by the Council should be established and maintained; this should record the details of each lease / licence and the property to which it relates to; allowing the expiry of leases and licences to be monitored.	High	On going	Lee Goodale, Team Leader Assets	1	<p>Following the reviews of property records, a single property database showing all identified leased properties has been compiled.</p> <p>This shows the property details, including lease dates and cross references to documents held by Legal.</p> <p>Colour coding is used to identify leases due to expire in the next 12 months.</p>

3.3		10.12/13 REPAIRS			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.3.1	<p>The Maintenance Task List should be reviewed to ensure the assigned priorities remain relevant to each repair. The priorities should be reviewed with input from representatives throughout the Council with responsibility for managing factors such as; Health &amp; Safety, Insurance and Fire Risk Assessments implications.</p> <p>All repairs should be scheduled according to their assigned priority.</p>	High	November 2012	Service Manager - Property Services (HRA)	1	<p>A referring system for categorisation of jobs has been set up.</p> <p>Following a script, call centre staff diagnose the repair required with the tenant, which leads to the scheduling of the work to be undertaken.</p>
3.3.2	<p>The Councils resource issues should be addressed to ensure that appointments are able to be booked within the assigned target completion dates.</p> <p>A list of repairs which have a high likelihood of an insurance claim being made should an accident occur should be produced in-line with information provided on common insurance claims by the Governance and Risk Officer.</p> <p>This should be used when re-scheduling jobs to ensure that these are not moved and delayed wherever possible.</p>	Medium	April 2013	Service Manager - Property Services (HRA)	1	<p>To address resource issues, a mobile working process has been introduced, thereby allowing operatives to complete more jobs each week.</p>

3.3		10.12/13 REPAIRS			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.3.3	<p>a) A priority should be allocated to follow on work based on the urgency of the repair required; ensuring these are scheduled appropriately.</p> <p>b) All follow on work identified which is not related to the original repair should be re-logged on the system as a new job.</p> <p>c) Inspections should be completed within the target deadline dates, particularly where action has been identified to make the area safe.</p>	Medium	<p>November 2012</p> <p>September 2012</p> <p>October 2012</p>	Service Manager - Property Services (HRA)	1	A clear instruction has been issued to repair schedulers that all follow on work which is not related to the original repair should be logged as a new job on the system.
3.3.4	<p>The Council should undertake a sample of inspections of completed repairs to regularly assess the quality of works.</p> <p>Quality checks should be undertaken on a more frequent basis.</p>	Medium	<p>September 2012</p> <p>February 2013</p>	Service Manager - Property Services (HRA)	1	Quality checks are now being made in line with targets each month.
3.3.5	<p>Deadlines for completion of repairs identified as a result of the Caretaker Assessments should be provided by the Housing Management Department to the Repairs Team when reporting repairs.</p> <p>All repairs relating to Caretaker Assessments should be prioritised to ensure these are completed in a timely manner.</p>	High	August 2012 - Dialogue complete with revised procedure in place	Service Manager - Property Services (HRA)	1	Following a meeting with Housing Management, a new procedure has been put in place to ensure that all repairs relating to Caretaker Assessments are carried out in a timely manner.
3.3.6	<p>All repairs that fall within the "Right to Repair Scheme" should be correctly classified as such on the system.</p> <p>Where repairs fall within the relevant Right to Repair Scheme, however are deemed not urgent to be classed as such, a full description of this should be included on the system.</p>	High	October 2012	Service Manager - Property Services (HRA)	1	Instructions have been issued to staff to ensure that they always use the 'Right to Repair Code' when raising a right to repair job.

3.3		10.12/13 REPAIRS			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.3.7	The Council should undertake an analysis which compares the Full Time Equivalent resource available within the repairs department (taking into account, sickness, restrictions, etc.) to the number of jobs received to identify whether there is adequate resource available to respond to repairs in a timely manner in order to reduce the risk of insurance claims and further Health & Safety implications.	Medium	October 2012	Service Manager - Property Services (HRA)	1	The analysis has been carried out, and the introduction of the mobile working process has allowed operatives to complete more jobs each week, addressing resource issues.  This has been evidenced by increased performance.
3.3.8	Daily work schedules should be monitored to identify possible opportunities to allocate further work, where it appears as though the operative is available.  Operatives should be reminded of the need to ensure that work schedules are maintained up to date with all activities they undertake. They should also be reminded to call in for extra work if finishing their last job early and that this will now be monitored.  Monitoring should be undertaken on operatives who fail to ring in for extra work or explain what has been undertaken during the apparent downtime.	Medium	October 2012  March 2013	Service Manager - Property Services (HRA)	1	Operatives have been instructed to text in when they complete each job, allowing better monitoring of their time.  Work schedules are also being monitored on a daily basis to reduce the amount of non-productive time.

3.3		10.12/13 REPAIRS			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.3.9	<p>The Council should aim to respond to tenants, wardens or staff reporting repairs when an inspection is undertaken to inform them of what work has been done and what action is due to be taken in the future.</p> <p>Regular communication should be maintained between the Repairs Team and other areas of the Council such as, Housing Management who often report repairs, on the status of outstanding repairs and action taken, to ensure that tenant's questions and expectations can be effectively managed.</p>	Medium	January 2013	Service Manager - Property Services (HRA)	1	<p>While the work on achieving accreditation of the Institute of Housing's Repairs Charter is still ongoing.</p> <p>New procedure have been put in place for communicating repairs with Housing Management, and the notification of works slips have been re-introduced.</p>

3.4		13.12/13 DEBTORS			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.4.1	A process for the approval of credit notes should be put in place to ensure that they are authorised by the Service Manager that initiated the invoice before processing. Documentation supporting the request and approval for the credit note to be raised should be retained.	Medium	November 2012	Revenues Manager	1	<p>Departments are responsible for raising their own credit notes, in the same way they raise their invoices.</p> <p>The Payment and Recovery section only process those requested in writing.</p>

3.4		13.12/13 DEBTORS			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.4.2	There should be a periodic independent reconciliation of the write-offs input in the system to those authorised prior to being input in the system.	Medium	March 2013	Revenues Manager	1	<p>Write offs are processed by the Collection Officer upon receipt of an approved write off request.</p> <p>On a daily basis, the Income Team Coordinator checks the value of write-offs, and for any identified reviews the write-off request to ensure it has been appropriately approved. The daily record is signed by the Income Team Coordinator to evidence the check.</p> <p>Testing of the latest two write-offs found the control to be operating in practice.</p>

3.5		17.12/13 CASH AND BANKING			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
3.5.1	<p>Following the move to the Bourne Community Access Point the controls below should be applied:</p> <ul style="list-style-type: none"> <li>▪ The cashing up process should be undertaken at the end of each day, in a location secure from public access to ensure that all cash is stored in the safe overnight.</li> <li>▪ The access code for the safe should be changed periodically; i.e. when a member of staff leaves the Library.</li> <li>▪ The reconciliation of physical cash received to till / RFID records to the cash receipting system should be undertaken for one till / RFID at a time.</li> <li>▪ The Library should declare any income under or over that expected to Lincolnshire County Council and bank the income currently held in the under and over tin. Where an under or over receipt is identified the value should be recorded and the cause should be investigated if this is over a set limit, e.g. £5.</li> </ul> <p>Cont...</p>	Medium	April 2013	Customer Services Manager	2	<p>Issues are still being experienced with the Lincolnshire County Council systems, consequently, the recommendation has only been partially implemented:</p> <ul style="list-style-type: none"> <li>▪ Cashing up is now undertake in a secure location.</li> <li>▪ New safe procedures are in place to cover making changes when staff leave.</li> <li>▪ The over / under pot has been removed.</li> </ul> <p>However, the following issues still exit:</p> <ul style="list-style-type: none"> <li>▪ Library income is only being cashed up weekly.</li> <li>▪ Reconciliations of cash to the RFID record cannot be undertaken, consequently the over / under amounts are not identified.</li> </ul> <p><b>Amended recommendation made.</b></p>

3.5		17.12/13 CASH AND BANKING			FINDINGS	
Ref	Original Recommendation	Original Category	Original Impl'n Date	Manager Responsible	Status	Comments / Implications / Recommendations
	<ul style="list-style-type: none"> <li>▪ If the current Lincolnshire County Council systems are continued to be used following the move to the Bourne Community Access Point, each till user should be provided with an individual account to log on to the cash receipting system and the till; they should use only one till in their shift and at the end of each shift the till should be cashed up, making the operator accountable for transactions processed. Alternatively the SKDC systems could be used wherever possible; however this will need to be agreed with Lincolnshire County Council, along with any recharges and processes for transfer of Library income.</li> <li>▪ The banking process should be undertaken in a location which is not accessible to the public; the Council's current contract with King's should be utilised to bank Library income using a secure courier; if SKDC income and Library income is collected at the same time this should incur no additional charges.</li> </ul>					

**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	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	(4)			
		(5)	(1)	(2)	(3)	(4)	(1)+(4)	(2)+(3)+(5)	
04.12/13 Licensing	1	0	1	0	0	0	1	0	
05.12/13 Leases	6	0	6	0	0	0	6	0	
10.12/13 Repairs	9	0	9	0	0	0	9	0	
13.12/13 Debtors	2	0	2	0	0	0	2	0	
17.12/13 Cash and Banking	1	0	0	1	0	0	0	1	
<b>Total</b>	<b>19</b> <b>100%</b>	<b>0</b> <b>0%</b>	<b>18</b> <b>95%</b>	<b>1</b> <b>5%</b>	<b>0</b> <b>0%</b>	<b>0</b> <b>0%</b>	<b>18</b> <b>95%</b>	<b>1</b> <b>5%</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	6	0	6	0	0	0	6	0	
Medium	13	0	12	1	0	0	12	1	
<b>Total</b>	<b>19</b>	<b>0</b>	<b>18</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>18</b>	<b>1</b>	
	<b>100%</b>	<b>0%</b>	<b>95%</b>	<b>5%</b>	<b>0%</b>	<b>0%</b>	<b>95%</b>	<b>5%</b>	

**APPENDIX C: REVIEW OF COMPLETENESS****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	25.12/13
02.12/13 Contract Management - Ground & Tree Maintenance	10	4*	25.12/13
03.12/13 Elections	4	0*	This Review
04.12/13 Licensing	1	1	This Review
05.12/13 Leases	6	6	This Review
06.12/13 Bookings System - Arts Centre	5	0 (Advisory)	25.12/13
07.12/13 Corporate Governance	1	1	25.12/13
08.12/13 Asset Management Plan	2	0*	25.12/13
09.12/13 Creditors & Procurement	5	2*	25.12/13
10 12/13 Repairs	11	9*	This Review
11.12/13 Follow Up	2	2	25.12/13
12.12/13 Rent Collection and Arrears (including Leaseholders)	3	0*	25.12/13
13 12/13 Debtors	9	2*	This Review
14.12/13 Council Tax	1	1	25.12/13
15.12/13 Housing Benefit	2	1*	25.12/13
16.12/13 NNDR	4	2*	25.12/13
17 12/13 Cash and Banking	4	1*	This Review
18 12/13 Fire Risk Implications	3	0 (Advisory)	This Review
19 12/13 Payroll and Expenses	5	0*	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**

Review	Total Number of Agreed Recommendations	Number of Recommendations To Be Followed Up	Follow-up Report Reference
20 12/13 Land Charges	4	2*	N/A
21 12/13 Refuse Collection (incl. Bulky Waste)	6	3*	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	0	0 (Advisory)	N/A
25.12/13 Follow Up	6	6	N/A
26.12/13 General Ledger / Main Accounting System	0	0	N/A
27.12/13 Vehicle Servicing	11	0 (Advisory)	N/A
28.12/13 Risk Management	2	0 (Advisory)	N/A
29.12/13 Leaseholder Recharges	3	1*	N/A
30.12/13 Excess Charge Notices	4	3*	N/A
31.12/13 Flexible Working Arrangements	Only at Draft Stage	N/A	N/A
32.12/13 Data Security - Policy and Training	Only at Draft Stage	N/A	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.