

# Internal Audit Follow Up of Recommendations Report

**South Kesteven District Council**

September 2025



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## SUMMARY TABLE

Category	2023/24					2024/25				
	Total Recs	H	M	L	To follow up	Previously complete	Complete	In progress	Overdue	Not Due
Responsive Repairs	8	-	2	-	2	2	4	-	2	-
Total	8	-	2	-	2	2	4	-	2	-
Category	Total Recs	H	M	L	To follow up	Previously complete	Complete	In progress	Overdue	Not Due
	5	-	5	-	5	-	5	-	-	-
Social Housing Decarbonisation Fund	5	-	5	-	5	-	5	-	-	-
Homelessness	4	-	4	-	4	-	2	-	1	-
Income Generation	1	-	1	-	1	-	-	-	-	1
Business Continuity and Disaster Recovery	6	-	6	-	5	-	3	-	2	-
Council Tax and Business Rates	2	-	2	-	2	-	2	-	-	-
Total	18	-	18	-	18	-	12	-	3	-

2025/26	Total Recs	H		M		L		To follow up	Previously complete		Complete		In progress		Overdue		Not Due	
		H	m	H	M	H	M		H	m	H	M	H	M	H	M	H	M
Climate Plan	4	-		2	2	2		2	-	-	-	-	-	-	-	-	-	2
Payroll Access	2	-		2	0	2		2	-	-	-	-	-	-	-	-	-	2
<b>Total</b>	<b>6</b>	<b>-</b>		<b>4</b>	<b>2</b>	<b>4</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>

# SUMMARY NARRATIVE

## 2023/24

Please find below a summary of the status of implementation of recommendations arising from reports issued in September 20254.

- ▶ Both recommendations last reported to committee on the Responsive Repairs review, is now complete and we obtained evidence of completion.
- ▶ We have now completed follow-up work on all outstanding audit exceptions and recommendations inherited from our predecessor. Evidence was obtained to confirm all agreed actions have been implemented and no further follow-up required.

## 2024/25

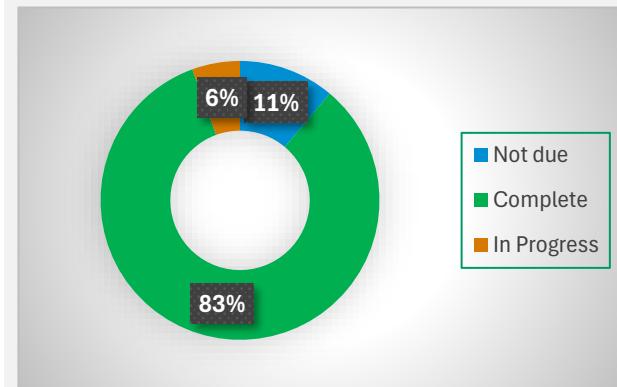
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/25.

- ▶ 15 medium recommendations have been completed from 2024/2025 reviews.
- ▶ One medium recommendation for the Homelessness audit is in progress and not due for this Governance and Audit Committee. We have discussed these with the Head of Service (Housing) and Safeguarding Lead and obtained evidence that progress has been made to implement the recommendation, but further work is needed for these to be recorded as complete. We will follow up on these recommendations as they fall due.
- ▶ Two recommendations (Income Generation and Business Continuity Plan) are not yet due for follow-up.
- ▶ Overall, there is a positive completion rate for recommendations, demonstrating improvements in internal controls. From audits performed in 2024/25, 83% of recommendations have been completed. This is a strong performance and demonstrates a good culture for improving internal controls and processes.

## REQUIRED AUDIT COMMITTEE ACTION:

We ask the Audit Committee to note the progress against the recommendations.

## September 2025 Cumulative implementation on reports with outstanding recommendations



## **2025/26**

No recommendations are due yet for follow-up for the completed audits within the 2025/26 audit plan.

## RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUUE DATE	CURRENT PROGRESS
Responsive Repairs	The implementation of a programme where 10% of jobs will be formally quality assessed will be implemented within QL with clear oversight responsibility.	Medium	Head of Service (Technical Services)	Complete	<p><b>Management Comments:</b></p> <p>Repairs post checks have now commenced on QL system with KPIs set and monitored monthly. Repairs Contact Centre generates post checks, book appointments and allocate these tasks to supervisors. Outcome of this is updated on the monthly Repairs KPIs dashboard by Senior Information and Resource Officers for onward monitoring by management.</p> <p><b>Internal Audit Comments:</b></p> <p>We obtained and reviewed the KPI sheet as of March 2025, and the technical team's performance update as of May 2025 showing the measurement of performance against target, which shows the number of post-repair checks completed Year To Date (YTD) and the percentage of all jobs post checked YTD. This is monitored by the Technical Services Manager monthly with month-on-month progress seen towards building up to desired target. We confirmed that this is now completed and operational.</p>
<b>2024/25</b>					
Social Housing Decarbonisation Fund	<p>The Director of Housing should prepare a business case ahead of the application for Wave 3 funding to cover the</p> <ul style="list-style-type: none"> <li>▶ Resources and staff capacity to manage and deliver the project</li> <li>▶ Skills assessment of existing staff to manage and deliver the project.</li> </ul> <p>Where projects are delayed, this should be reported to the relevant committees or groups within the governance and oversight structures, with explanations for the reasons for delays.</p>	Medium	Director of Housing	Complete	<p><b>Management Comments:</b></p> <p>The restructuring of the Service team to meet business requirements has now been completed. Clear structure chart and job descriptions have been developed outlining responsibilities of all retrofit roles with a business case completed. Progress report on these actions have been reported to the Housing and Scrutiny Committee as of March 2025.</p> <p><b>Internal Audit Comments:</b></p> <p>We obtained and reviewed the job descriptions, business case for created roles and the new technical team structure chart as of May 2025. We confirmed that increased resources have been created for Wave 3 funding, with skills assessment for each role defined and evaluated. We confirmed that this is now completed and operational.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DU DATE	CURRENT PROGRESS
Homelessness	The Head of Service, (Housing) and Safeguarding Lead to develop and implement a local homelessness action plan that identifies area specific risks factors and defines targeted interventions with clear measurable outcomes that align with the Council's overall Housing Strategy and the Lincolnshire Homelessness and Rough Sleeper strategy.	Medium	Head of Service (Housing) and Safeguarding Lead	Complete	<p><b>Management Comments:</b> A local Homelessness action plan has been developed and under use by the Housing team.</p> <p><b>Internal Audit Comments:</b> We obtained and reviewed the local Homelessness action plan which incorporated the Lincolnshire Homelessness and Rough Sleeper Strategy priorities with defined actions, who would complete them and by when. While most actions have an 'ongoing' status, completion dates have been set for December 2026 with progress against each actioned monitored and recorded as of June 2025. We confirmed that this is now completed.</p>
Business Continuity and Disaster Recovery	For each identified directorate/service area, management should ensure that a defined and up to date BCP is in place that identifies staff responsible for the plan in addition to key areas of vulnerability and defined business impact assessments.	Medium	Health and Safety and Compliance Manager	Complete	<p><b>Management Comments:</b> Business Continuity Plans (BCPs) have been completed for all key areas of vulnerabilities. Though some are more complex in detail than others due to the business impact assessment requiring thorough review and assessment.</p> <p><b>Internal Audit Comments:</b> We obtained and reviewed 16 different BCPs completed for various services and directorates with defined action owners and directive showing clear action plans in the event of a disrupting incident. We confirmed that this is now completed.</p>
	Within the individual BCPs, management should ensure that any identified activities that depend on a third-party provider have an identified BCP. This should also specify whether the BCP has been tested.	Medium	Health and Safety and Compliance Manager	Complete	<p><b>Management Comments:</b> Services with BCPs having third party dependencies have been identified and these expanded upon in the BCPs during the February Officer's meeting and agreed at the Business Continuity steering group meeting.</p> <p><b>Internal Audit Comments:</b> We obtained and reviewed Services with third party dependencies within their BCPs, such as Technical Services, and Finance, which shows internal or external stakeholder dependencies and the service lead and their contact details. We confirmed that this is now completed.</p>

## RECOMMENDATIONS: IN PROGRESS

These recommendations have been marked as In Progress as they have not been implemented by their original date; a revised date has been provided.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUUE DATE	CURRENT PROGRESS
Homelessness	The Director of Housing to ensure in the review of the Housing Strategy for period covering 2024-27 that the objectives for homelessness and temporary accommodation are in place which are linked to the Council's main objectives as part of the corporate plan, these should be specific, measurable, and achievable.	Medium	Director of Housing	31 March 2025 30 Jan 2026	<p><b><u>Management Comments:</u></b> A new Housing Strategy covering 2025-2030 has been drafted with Homelessness and Temporary accommodation objectives included and undergoing public consultation and planned to be presented at the January 2026 Cabinet meeting.</p> <p><b><u>Internal Audit Comments:</u></b> We note the progress of this recommendation and will follow up in due course.</p>

## FOR MORE INFORMATION:

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