City of Lincoln Council

Progress Report – January 2018

Appendix A

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Introduction

1. The purpose of this report is to:

    ▪ Advise of progress made with the 2017/18 Audit Plan
    ▪ Provide details of the audit work undertaken since the last progress report.
    ▪ Provide details of the current position with agreed management actions in respect of previously issued reports
    ▪ Raise any other matters that may be relevant to the Audit Committee role

Key Messages

2. The 2017/18 audit plan is progressing well; thirteen audits have been completed, six are in progress and three are being prepared. As at the end of January 77% of the revised plan has been delivered. Appendix 2 provides details on the current status of the audits within the plan.

3. Details on High priority recommendations can be found in Para 7 and for Medium priority recommendations see Appendix 5.

Internal Audit Reports Completed November - January

4. The following final reports have been issued since the last progress report;

High Assurance	Substantial Assurance	Limited Assurance	Low Assurance	Consultancy
Debtors Key Controls	Tenancy Services Creditors Key Controls	None	None	None

Note: The Audit Committee should note that the assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. Definitions levels are shown in Appendix 4.

Below are summaries of the audit reports issued.

Debtors Key Controls – High Assurance

We found that the expected key controls were in place and working well;

- Segregation of duties exists in the key stages of the debtors system; invoice production, authorisation of invoices, collection and reconciliation of income.
- Access to system parameters is restricted and is appropriate to user needs; leavers are actioned promptly.
- Ability to set up and amend customer data is limited to relevant staff.
- Authorisation of sales and credit invoices is set at the correct level.
- Automated double entry posting to debtors and ledger is now an automated part of the debtors system.
- The reconciliation of debtor income and clearing of suspense account is undertaken regularly.

Tenancy Services – Substantial Assurance

The Council is responsible for the management of around 8,500 homes in the city. Effective management of Council owned homes is a key strand in ensuring continued availability of good quality affordable housing and it is therefore important that processes and risks are managed within tenancy services to help deliver Council's priorities. The aim of the service is to ensure the housing stock is used in the best possible way and to support all tenants to sustain their tenancies in line with their tenancy agreement.

The scope of the review was to provide assurance on the tenancy management function and how tenancies are sustained over the letting period to assist tenants in complying with tenancy conditions.

The review considered the following risks:

- Start & end of tenancies are not managed effectively
- Insufficient staff are available or do not have the necessary skills to undertake the work
- Information systems fail to deliver the required outputs
- Fraud risk is not managed

We examined these risks by considering the following for the start, end and ongoing maintenance of tenancies:

- Internal & external flow of information
- Types of tenancy allocated and management of the different reasons for ending a tenancy
- Procedure for record keeping on the housing IT systems
- Management of potential fraud risk

Our review provides substantial assurance that Tenancy Services has effective mechanisms in place for managing tenancies including the start and end of tenancies.

It is difficult to provide a "stand alone" assurance on tenancy services as in order to deliver the service and manage risk Housing Officers require the right information at the right time and in the right format from Housing Solutions. There have been resource issues within Housing Solutions which have affected the flow and accuracy of information available to Tenancy Services (this has previously been reported in a limited assurance audit report). Work is ongoing to address issues in this team. A new allocation system has now been purchased and this is due to be implemented for April 2018.

As part of looking at the start and end of tenancies we confirmed issues raised by the Tenancy Services Manager at the beginning of the audit that there were concerns around the flow of information to Housing Officers on new tenants. We considered this to be a high risk as Housing and Void Officers could make an initial visit to the tenant without being aware of potential risks from them. During the course of the audit, management have started to take action to address the issue through bringing the Void and Tenancy teams under the same management and starting to explore a pre-tenancy process and a co-ordinated approach. We have made recommendations in support of these management actions.

We have made further recommendations to strengthen controls which include:

- Strengthening the approach to tenancy fraud management
- Updating guidance and procedures
- Formally risk assessing the decision not to undertake routine property inspections

As part of the review we identified areas of good practice and that controls are operating to effectively manage these areas:

- Regulatory requirements being complied with
- Documentary evidence in place for all actions taken in managing tenancies
- Processes in place to secure information

Tenancy Services has recently been awarded the Anti-Social Behaviour (ASB) house-mark accreditation, which demonstrates the service has a fit for purpose approach to managing ASB cases meeting statutory duties and needs of the communities.

Creditors Key Controls – Substantial Assurance

Our review gives us Substantial assurance that key controls are in place and operating to manage the key risks when ordering and paying for goods and services. We found that;

- Previous audits have identified a need to increase the use of purchase orders; a sub group chaired by the Chief Executive meets regularly and is working towards resolving this issue.
- The number of entries on the exception reports has reduced significantly since the previous audit and whilst a regular review is undertaken there is insufficient capacity within the Exchequer teams current workload to enable historic entries to be cleared; no associated risks have been identified.
- The Creditors system enforces a separation of duties through user roles and permissions.

- System parameters are set at an appropriate level and access is restricted to user needs; leavers are updated promptly.
- The ability to set up and amend creditor data (such as bank account details) is restricted and well controlled.
- A goods received note check is undertaken for all purchase orders as directed by the system.
- The Agresso system is able to recognise and produce a system alert for potential duplicate payments; additional checks are also undertaken by the Exchequer Officer.
- Payment runs are checked by two people, and BACS processing is authorised by senior staff; high value payments (over £25,000) are subject to a secondary authorisation.
- Payment of invoices within 30 days is monitored and performance against this measure continues to improve each year; 97.03% for 2016/17.

We identified one area that requires improvement. Authorisation schedules should be reviewed and agreed as an accurate record on an annual basis but we found that reviews were not undertaken in 2016 and 2017.

Other Significant Work

5. Updates on other significant work;

Parliamentary election – Claim for expenses

An audit of the expenses claim for the Parliamentary election held in June 2017 has been undertaken and we found that;

- Staff payments had been paid at the correct rates
- Claims for election expenses were clearly referenced and supported by invoices
- Expenditure was appropriate and necessary
- The total amount claimed did not exceed the maximum amount recoverable.

Choice Based Lettings

In the previous progress report we stated that a follow up of the recommendations made in this audit (report issued June 2017) would be undertaken and the findings reported to CMT and this Committee.

As the new Choice Based Lettings IT system is to be in place for April 2018 and felt that it would be more beneficial to review the new operating procedures as part of the 2018/19 Audit Plan instead.

General Data Protection Regulations

A short information governance health-check review has been undertaken to support the GDPR working group – no significant issues were identified. Relevant points have been incorporated into the action plan.

Combined Assurance Map

Meetings have been held with senior management and a refreshed Map will be presented to CMT in February, prior to it being presented to this Committee in March.

2018/19 Audit Plan

A Draft Plan has been presented to CMT and is covered in a separate report.

Asset Rationalisation

Given the increasing amount of activity in this area an unplanned piece of audit work is being undertaken to provide assurance on compliance with the Asset Rationalisation Strategy and financial and risk management processes. A summary of the findings will be presented to this Committee in March.

Western Growth

Internal audit undertook review work linked to Western Growth project management arrangements.

Whilst the overall governance arrangements for the project board comply with the LPMM, board arrangements could be strengthened further with a more active role for CMT. This is currently under review.

Contractor project plans required updating and this has been completed. The Client project plan also needed updating and this was presented to Board before Christmas.

Further detail on costs and projected costs was required from the main contractor and this was received.

Risk registers have been kept up to date during the project. Risk are now more specific on risk responsibility and will also align to the project plans. Risk mitigation on high impact areas will also be considered in more detail in future.

Contingency planning has been considered but this will be formalized in due course and a paper presented to Board.

Improvements were needed to the (formal) agreement of activity schedules and variation orders. This has been agreed moving forward.

Audits in Progress

6. The following audits are in progress;

   - Planned Maintenance - fieldwork in progress
   - Vision 2020 monitoring – fieldwork in progress
   - Parking Income – fieldwork in progress
   - Boultham Park restoration (final account) – fieldwork in progress

- Procurement – fieldwork in progress
- Private Sector Housing – being prepared
- Work Based Learning – being prepared
- Council Tax – being prepared

Other work in progress;

- Updating whistleblowing policy (now completed)
- National Fraud initiative matches – continued review with officers
- Liaison with LCFP – Lincs counter fraud partnership
- Fraud e-learning roll out
- Corporate fraud risk register update

Audit Recommendations

7. There is a formal process for tracking Internal Audit recommendations; they are recorded on the Council's performance management system, IMPS, and management can record progress updates at any time. Performance DMT's and Portfolio Holders monitor progress quarterly. Prior to each Audit committee Internal Audit will obtain a status report and review progress with management.

   Internal Audit undertake formal follow up on all High priority recommendations and all recommendations made in audits where the overall assurance is Limited or Low; evidence of implementation will be requested and examined.

   The table below shows all High priority recommendations, completed, due, overdue and not yet due.

Audit	Agreed action & original target date	Revised target date	Progress since previous Committee
2015/16			
ICT Mobile Devices (Substantial) PH CMCS AD SD (CX)	Audit of ICT assets (linked to corporate inventory check) (Mar 16)	Mar 18	The inventory check will be updated taking into account any revised procedures in FPR.
Creditors (Substantial) PH CMCS AD CFO (CX)	Review & update Purchase Order project (Sept 16)	Mar 18	This project has commenced.
2016/17			
Information Governance – Revenues &	Finalise the COLC-NKDC-WLDC ICT service level agreement (Jun 17, Dec 17)	Jun 18	Extended. Ongoing; linked to shared costs review

Benefits (Limited) PH CMCS AD SD (CX)	All staff to undertake DP e-learning (Apr 17)	Mar 18	Improving percentage
Housing Strategy New Build (Substantial) PH Housing AD H (Hous)	Review the LPMM and clarify its application for these sorts of projects (Sep17)	Mar 18	Ongoing. SPIT role is to move to another group which is part of the changes needed to LPMM.
Choice Based Lettings (Low) PH Housing AD H (Hous)	Detailed annual reviews and additional bid cycle testing	Jun 18	Commenced
2017/18			
Stores PH Housing AD H (Hous)	Instigate a regular sample check on material prices charged (Oct 17) Make a decision on the resourcing of an upgrade to the Servitor system (April 18)	Apr 18	Completed Extended Decision in principle to upgrade but will be after Choice Based lettings upgrade
Customer Experience Strategy PH CMCS AD SD (CX)	Project planning and monitoring processes (March 18) Review how efficiencies (time saved) can be captured and reported (Apr 18)	Mar 18 Apr 18	Not yet Due Not yet due
Tenancy Services PH Housing AD H (Hous)	Develop a pre-tenancy system to provide improved access to risk and needs information (Aug 18)	Aug 18	Not yet due

Appendix 5 provides details of all outstanding Medium priority recommendations.

Performance Information

8. Our performance is measured against a range of indicators and we are pleased to report a good level of achievement against our targets. Appendix 4 shows our performance as at end of November 2017.

Other Matters of Interest

9. There is nothing at this time.

Appendix 1 – Details of Limited / Low Assurance Reports

There are none.

Appendix 2 – Audit Plan Schedule

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Public conveniences	Income collection	Q1	May	Aug	Completed - Substantial
Western Growth	Governance	Q1-4	May	Oct	Risk Register updated May, Aug & Oct advice work
NNDR	Key controls	Q1	May	Nov	Completed - High
Housing Benefits	Key controls	Q1	Jun	Nov	Completed - High
Emerging Legislation	Implementation of new legislation	Q1	April	Jul	Completed - Substantial
Housing Benefit Subsidy	Testing on behalf of External Audit	Q1-2	May	Aug	Completed
Human Resources	Sickness Absence	Q1-2	June	Aug	Completed - Substantial
Housing Allocations	Additional testing	Q1/2	June	Aug	Completed
Counter Fraud	Strategy, Fraud Risk Register, NFI, Counter Fraud Partnership	Q1-4	Apr		In progress NFI FRR
Corporate Governance	2016 Code compliance	Q2	May	Oct	Completed - Substantial
ICT	IT Disaster Recovery	Q2	July	Oct	Completed - Substantial
Housing Repairs Service	New stores contract	Q2	July	Nov	Completed - Limited
ICT	Applications	Q2	Oct	Nov	Completed - Substantial
Landlord Services	Risk Based Audit on tenancy management	Q2	Sept	Jan	Completed - Substantial
Corporate Governance	Ethical Governance	Q4	Jul		Framework in place for 18/19 audit
Elections	County & Parliamentary Expenses claims	Q2	Sept	Nov & Dec	Completed
Creditors	Key controls	Q2	Oct		Completed - Substantial
Debtors	Key controls	Q2	Oct		Completed – High
ICT	Channel Shift	Q2	Oct	Nov	Completed - Substantial
Housing investment	Planned maintenance	Q3	Nov		In progress
Business Strategy	Vision 2020 monitoring	Q3	Dec		In progress
Parking Services	Income collection &	Q3	Dec		In progress
Boultham Park Restoration	Contract variations & final account	Q3-4	Jan		In progress

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Transport Hub	Project management/Final Account	Q3-4			
Procurement	CPR compliance	Q3-4	Jan		In progress
Council Tax	Risk Based Audit	Q3-4			Being prepared
Private Sector Housing	Risk Based Audit	Q4 – March			Being prepared
Risk Management	Strategic Risks - risk mitigation	Q4			
Housing Company	Governance arrangements	Q4			Not yet established Advice provided
Work Based Learning	Finance & risks	Q4			Being prepared
Combined Assurance	Update of the Assurance Map	Q4	Jan		In progress
Bus Station	Operation of new facility	Q4 - March			
Partnership Management	Governance & outcomes	N/A	N/A	N/A	Replaced by work on Asset Rationalisation
Housing Investment	New build projects	N/A	N/A	N/A	Moved to 18/19 at half year review
Growth Strategy	Risk Based Audit	N/A	N/A	N/A	Moved to 18/19 at half year review
Risk Management	Key controls	N/A	N/A	N/A	Removed at half year review; reliance on strategic risk work

Appendix 3- Assurance Definitions[1]

High Assurance	Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance. The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.
Substantial Assurance	Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance. There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.
Limited Assurance	Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance. The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.
Low Assurance	Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance. There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

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[1] These definitions are used as a means of measuring or judging the results and impact of matters identified in the audit. The assurance opinion is based on information and evidence which came to our attention during the audit. Our work cannot provide absolute assurance that material errors, loss or fraud do not exist.

Appendix 4 - Performance Details 2017/18 Planned Work

Performance Indicator	Annual Target	Profiled Target	Actual
Percentage of plan completed.	100%	25% end June 50% end Sept 75% end Dec 100% end Mar	77% at end January 18
Percentage of key financial systems completed.	100%	100% end Mar	80% Final piece of work is in progress.
Percentage of recommendations agreed.	100%	100%	93% (75 out of 81) 6 IT DR recs were not agreed
Percentage of High priority recommendations due implemented.	100% or escalated	100% or escalated	50% (1 out of 2)
Timescales: Draft report issued within 10 working days of completing audit.	100%	100%	100% (9 out of 9)
Final report issued within 5 working days of closure meeting / receipt of management responses.	100%	100%	100% (9 out of 9)
Period taken to complete audit –within 2 months from fieldwork commencing to the issue of the draft report.	80%	80%	100% (9 out of 9)
Client Feedback on Audit (average)	Good to excellent	Good to excellent	Average of 28 out of 32 (or 88%). Good-Excellent 7 issued and 4 returned.

Appendix 5 – Medium priority Recommendations Overdue and Not Yet Due (at 31st January 2018)

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
CX - Assistant Director Strategic Development										
Performance Management PH CMCS	June 16	Substantial	3	2			1	Review reporting from the CBL system to establish if WLDC / NKDC data can be extracted from prime reports (Sept 16)	Mar 18	Superseded. A new CBL IT system is being installed so this is no longer applicable.
								Policy Unit to work with Service Managers to support them validate a sample of indicators each year (Mar 17)	Mar 18	Not yet due
Customer Services PH CMCS	Oct 16	Substantial	6	5			1	Consider using annual (internal) satisfaction surveys (Feb 17)	Sep 17	Completed Manager 121's used instead
IT Applications PH CMCS	Nov 17	Substantial	7	0			7	BDIT will review how movers and leavers are captured and reported to application administrators. System owners will authorize / sign off all staff with higher level access. Plus IT application recommendations for: • Website	Mar 18	Not yet due

	Date	Assurance						Recommendations	Target	Status
								• Forms • Agresso • IQ-Post me • My-info		
Customer Experience Strategy	Nov 17	Substantial	10	0			10	• Formally consider whether each project requires an Equality Impact Assessment • Review the arrangements for Digital Champions • Further improve the Self-serve arrangements • Improve the use of statistical information to help Boards monitor trends and identify specific issues • Determine internal and external communication requirements • Formalise the reporting of feedback and complaints • Introduce a risk register • Produce a plan for "Forms" system development in the future	April 18	Not yet due. Also see High Priority Recs in para 7 (x2)
Malware PH CMCS	Nov 16	Substantial	8	6		2		• Operate net consent software (Mar 17) • Include IT Security within HR training system (Mar 17)	Mar 18	Extended by 3 months. Software installed but not yet operational. Course drafted but needs above software

IT Disaster Recovery	Oct 17	Substantial	13	3			10	- Seating in the event of the DR plan - Contractor requirements (Housing) - LAN connection (Hamilton House) - Property Services to review utility requirements - Produce Business Continuity Plans for the remaining service areas - Ensure that the approach used to assess risks is clearer - Address RPO in the Business Continuity Plans for the Service Areas - Have the Service Areas plan for 'loss of IT services' for up to two (2) weeks - Liaise with representatives from NKDC (and WLDC) to ensure that they understand the recovery timescales to which the IT department at CoLC are working to. - CMT to ensure that the BCG meets regularly - Ensure that the next BCP desk-top exercise includes the IT DR plan	All	Mar 18	Not yet due Being monitored / implemented through the Business Continuity Group Some actions could extend to June 18 but this will be updated at the March 18 report

							Agreed Action		
							• Review the arrangements for wider staff education and awareness • The IT department and Service Areas to meet to consider the issues and requirements pertaining to the 'return to normal service' • A test plan be produced and thereafter implemented • Ensure the (IT) room is "clear" other than IT equipment • Review security of racking		

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
CX - Chief Finance Officer										
Accountancy PH CMCS	June 15	Effective	3	1			2	• Review & update Financial Procedure Rules (Apr 15) • Review & update the budget holder manual (Dec 15)	May 18	Extended by 4 mths. In progress
Risk Management PH CMCS	May 17	Substantial	9	8			1	Improve guidance & deliver further training CLT / Members (Sept 17)	Mar 18	Not yet due. Approach being developed.
Corporate Governance Code	Oct 17	Substantial	See above					Consider the need for a detailed Asset Management Plan (Mar 18)	Mar 18	Not Yet Due

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
CX – Head of Shared Revenues & Benefits										
Revenues and Benefits – Support Services PH CMCS	Jul 16	Substantial	5	4			1	Commence discussions on the apportionment of support costs at Operational Board to open the way for a report to Joint Committee (Aug 16, Mar 18)	Jun 18	Extended Work has commenced. These matters will not be concluded before the end of March.
Revenues & Benefits – Information Governance PH CMCS	Feb 17	Limited	15	12	2	1		Complete the R&B Info Gov actions (Jun 17) Also see High priority recs at para 7.	Feb 18	Not Yet Due
Recovery PH CMCS	Mar 17	Substantial	11	9		2		Use a second enforcement agent at COLC when the next procurement exercise is completed (Sep 18) As part of the review of the Fair Collection & Debt Recovery Policy determine whether the data used to monitor the Policy (sec 10) are all relevant & appropriate (Jan 18)	Sep 18 Dec 18	Not yet due. Not yet due.
Housing Benefit Key Controls	Dec 17	High	1				1	Record evidence of the check being undertaken on high value payments (Apr 18)	Apr 18	Not yet due.

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
CX – City Solicitor										
Sickness Absence PH	Aug 17	Substantial	6	4			2	Review the processes for calculating performance & consider other measures (Dec 17)	Dec 17	Completed
								Include reference to stress / mental health in guidance & procedures (Dec 17)	Feb 18	Completed Policy and procedures updated and training commenced
								Set up a user defined form to capture (informal) Advice and Guidance meetings completed, so again these can be reported on more easily.	Dec 17	Completed – this is being managed in a different way through HR and AD 121's
Corporate Governance Code	Oct 17	Substantial	1	1				Upload the latest version of the Constitution onto the website (Oct 17)	Oct 17	Completed Further update in February 18

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Progress since previous Committee
					H	M				
DHR - Assistant Director Housing										
Vehicle Fuel Management PH Housing	Feb 2013	Limited	8	7			1	Update the Driver Code of Practice (Aug 13)	Feb 18	Extended by 1 mth. Further consultation with Unions.
Control Centre PH Housing	Oct 16	Substantial	8	7			1	Ensure up to date agreements are in place with agencies (Sep 17)	April 18	Not yet due. Working on a contract that will form the basis of all others.
Responsive Repairs PH Housing	Jun 17	Substantial	6	2			4	• Record planned repairs on UH (Nov 17) • Align the level of post inspections required by the Repairs Service Standard and the Quality Service Manual (Nov 17) • Ensure post inspections are spread evenly across teams and repair types (Nov 17) • Take before & after photos (Nov 17)	March 18 March 18	Extended Completed Completed Extended
Stores	Nov 17	Limited	12		1	8	3	• Agree a process for adding items to the core stock list (Mar 18) • Develop a process for paying TP for goods used by other service areas (Nov 17)	Mar 18 Nov 17	Not Yet Due Completed

									• Establish a process to ensure that staff are on site to receive any third party deliveries (Dec 17)	Dec 17	Completed
									• Implement, document & communicate a process for tool purchase and staff discount (Oct 17)	Oct 17	Completed
									• Introduce a 6-monthly review of the store card limits (Oct 17)	Oct 17	Completed
									• Undertake a fraud / theft risk assessment (Dec 17)	April 18	Extended
									• Ensure that the operation of CCTV cameras is in accordance with DP requirements (Dec 17)	Dec 17	Completed
									• Review out of hours security and access (Oct 17)	Oct 17	Completed
									• Undertake a regular stock-check of materials on vans (Jan 18)	Jan 18	Completed
									• Clear the unallocated materials suspense account on a regular basis (Dec 17)	Mar 18	Extended
									• Draw up an exit strategy as per contract with TPerkins	Mar 18	Extended
									Also see High priority recs at para 7.		

Tenancy Services	Jan 18	Substantial	7				7	• Review & update procedures and service standards (Sept 18) • Verify tenant identity at sign up and the 3 week visit (Feb 18) • Update the fraud strategy & fraud risk assessment, and undertake some pro-active work (Sept 18) • Review fraud training requirements (Nov 18) • Consider undertaking annual inspections (Sept 18) • Record eviction authorisation on UH (Feb 18) Also see High priority rec at para 7.	Sept 18 Feb 18 Sept 18 Nov 18 Sept 18 Feb 18	Not yet due	

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Comments / Progress
					H	M				
DCE - Assistant Director Health and Environmental Services										
Empty Homes PH Housing	Sept 13	Limited	6	5		1		Review the Private Sector Housing Enforcement Strategy (Apr 14)	Apr 18	Not yet due
Health & Safety Development Plan PH CMCS	Mar 17	Substantial	2	1		1		Resolve the remaining RO cases (Aug 17)	Mar 18	Not yet due. 1 outstanding.

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Comments / Progress
					H	M				
DCE - Assistant Director Communities & Street Scene										
Boultham Park Refurbishment PH RSH PH PPER	Jun 17	High	2	1		1		Complete the revised partnership agreement (Jul 17)	Dec 17	Meeting December to finalise Update to follow

Audit Area	Date	Assurance	No of Recs	Impl'd	Outstanding		Not Yet Due	Agreed Action & Original Target Date	Revised Target Date	Comments / Progress
					H	M				
MDD – Major Developments Directorate										
Transport Hub PH CMCS PH PPER	April 17	Substantial	9	6		3		Review Thub health and safety file CHS (Jul 17) CE's finalized and marked off financial report (Jul 17) CE documentation (Apr 17)	Feb 18 Feb 18	In progress Part of project closedown In progress Part of closedown As above