CITY OF Lincoln COUNCIL

Assurance LINCOLNSHIRE
For all your assurance needs

City of Lincoln Council
Progress Report – March 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; twenty-two pieces of work have been completed, six are in progress and two are being prepared. As at the end of February 88% of the revised plan has been delivered. Appendix 2 provides details on the current status of the audits within the plan.

    Any audits that are not completed by the end of March will be completed using the contingency sum in the 2018/19 Audit Plan.

    Due to timings the following audits are being moved into 2018/19;

    - Transport Hub
    - Housing Company
    - Work Based Learning

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

Internal Audit Reports Completed January - March

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

High Assurance	Substantial Assurance	Limited Assurance	Low Assurance	Consultancy
None	Asset Acquisition Car Park Income	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.

Asset Acquisition – Substantial Assurance

The Executive approved an Asset Rationalisation Strategy in August 2017 as part of the Towards Financial Sustainability agenda and asset review process, which provides the Council with the ability to make efficient informed decisions on asset / property acquisition by investing capital to bring in revenue, which will support the savings programme.

The scope of the review was to provide assurance on the acquisition of property assets.

Given the time sensitivities to ensure a target completion by the end of January following approval of the acquisition by the Executive, the audit review focused on the financial and risk management around this individual purchase.

The review considered the following key risks;

- The Council invests in the wrong assets
- Asset acquisition is not managed effectively
- Internal & external regulations not complied with
- Risks are not managed
- Financial resources are not managed effectively

We examined these risks by considering the following;

- Application of the agreed criteria in the Asset Rationalisation Strategy
- Due diligence checks
- Approval processes
- Risk assessments
- Financial appraisals and valuations

Our review provided substantial assurance that the Council had effective mechanisms in place for acquisition of the asset and there were no material impacts in the processes which would have affected the completion of this purchase.

We did identify areas within the acquisition process that we believe can be strengthened for ongoing control of this particular acquisition and for future acquisition projects;

- Whether any savings on financing costs in earlier years should be held in reserve to cover higher than expected interest rates or other costs in future years
- Updating the Asset Rationalisation Strategy to set criteria for the minimum percentage return after financing costs, having a minimum reserve provision as a default position and the need for a balanced portfolio.
- A periodic review of the strategy by CMT/Executive for continued applicability
- As the acquisition programme moves forward consider capacity and availability of additional skills

- Develop one filing structure for all information in a secure location which is retained until the asset is paid for
- Maintain a record of rejected projects
- Developing a strategic risk register for risks that would affect all acquisitions

For this type of acquisition decision making has to have a quicker turnaround than normal. Despite this requirement and pressure to deliver the acquisition we found that officers involved ensured that due diligence checks are undertaken and the right expert advice is sought if necessary. The Constitution was followed for delegated and key decision making.

Car Park Income – Substantial Assurance

The Council operates over 20 car parks that generate approximately £4.3million per year, which will rise to over £6 million per year when the new Central car park is fully operational. With the exception of the new Central car park which is Pay on Exit, all car parks are Pay & Display. The most popular method of payment continues to be cash, which has to be collected, reconciled and banked. Other payment methods include debit / credit card and Pay by Phone. The Communities & Environment Risk Register contains a red risk for financial pressures, which includes parking income levels.

The key risks are;

- Income is not collected, banked and accounted for
- The correct fee / charge is not levied
- Income is misappropriated
- The audit did not examine the income collection processes for season tickets and Penalty Charge Notices.

It was intended to review the income procedures for residents-only parking but unfortunately there was insufficient time to do this.

We are able to award Substantial Assurance based on our findings. Parking Services and Accountancy have effective procedures in place to manage the processing of car park income;

- Procedure notes are in place and processes include a division of duties for cash handling.
- Machines are frequently emptied and income is regularly banked.
- Cash handling is controlled and monitored.
- Cash and electronic income collected is recorded and reconciled to supporting records
- Variances over a specified level are investigated and reported.
- Income is correctly posted to the ledger.
- Budgets are regularly monitored and management and Members receive regular reports

The operation of the new Central car park, with different payment processes and technology, has been successfully assimilated into the Parking team's existing working practices.

We identified some areas of improvement to further strengthen the controls already in place:

- Undertake a monthly reconciliation of debit / credit card transactions at the Central car park to data from the car park machines
- Consistently apply the procedure to notify a supervisor of cash variances over a set amount
- Review the income collection health and safety risk assessment to reflect the recent opening of the Central car park
- Re-instate periodic supervisory checks of the Daily Income record
- Determine if the data retention period for the Central car park IT system can be extended, but if it can't then determine what data needs to be exported and retained
- Periodically change the passwords to access the Central car park IT system
- Improve the monitoring process of manual barrier openings at the Central car park, and introduce a periodic review of the reasons to determine if procedures are being complied with or if further guidance is required

In 2016/17 the overall parking income budget was revised down by £500,000 to £4.1m and achieved £4m. For 2017/18 it is predicted that there will be again be a shortfall of at least £100,000 against the budget of £4.3m. For 2018/19 an income budget of almost £2m per year has been set for the new Central car park and the income budgets for all the other car parks have been maintained at the same levels. This has been recognised as a risk within the Directorate risk register.

There have been long-standing issues with some Pay & Display machines not operating at times and not reporting their transaction data correctly due to lost signals / bad connections on the mobile network, but it is hoped that changing the Chip & Pin provider and modems during 2018 will address the problems.

Other Significant Work

5. Updates on other significant work;

Combined Assurance Map

The Assurance Map summary was approved by CMT in February and is presented to this Committee in a separate report.

2018/19 Audit Plan

The Final Plan is presented to this Committee in a separate report.

Fraud Risk Register

The FRR has been comprehensively updated and presented to CMT. It is presented to this Committee in a separate report.

Audits in Progress

6. The following audits are in progress;

- Planned Maintenance - fieldwork in progress
- Boultham Park restoration (final account) – fieldwork in progress
- Procurement – fieldwork in progress
- Private Sector Housing – fieldwork in progress
- Council Tax – fieldwork in progress
- Strategic Risk Mitigation – being prepared
- Bus Station – being prepared
- Vision 2020 monitoring – report being agreed with management

Other work in progress;

- National Fraud initiative matches – continued review with officers
- Liaison with LCFP – Lincs counter fraud partnership
- Fraud e-learning roll out

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)	June 18	Extended 3 mths The inventory check is underway
Creditors (Substantial) PH CMCS AD CFO (CX)	Review & update Purchase Order project (Sept 16)	Mar 18	Completed. The project plan has been refreshed and the project is ongoing (led by the CX).
2016/17			
Information Governance – Revenues & Benefits (Limited) PH CMCS AD SD (CX)	Finalise the COLC-NKDC-WLDC ICT service level agreement (Jun 17, Dec 17) All staff to undertake DP e-learning (Apr 17)	Jun 18 May 18	Ongoing; linked to shared costs review Extended by 2 months. At 70% in early March.
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	Will be completed on target.
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)	Make a decision on the resourcing of an upgrade to the Servitor system (April 18)	Apr 18	Completed. Servitor will be upgraded after Choice Based Lettings.
Customer Experience Strategy	Project planning and monitoring processes (February 18)	Mar 18	Most parts have been completed. Waiting for update

PH CMCS AD SD (CX)	Review how efficiencies (time saved) can be captured and reported (Apr 18)	Apr 18	Completed
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 February 2018.

Other Matters of Interest

9. Recent Developments You May Need to Know About

CIPFA Audit Committee Update

Regulations and Consultations

Treasury Management Code of Practice and the Prudential Code

Those audit committees that have taken on the responsibility for the scrutiny of treasury management should be aware of the new codes issued by CIPFA in December 2017. While the treasury management code is applicable to all public sector organisations, local authorities in England, Scotland and Wales are required to 'have regard' to the codes.

Treasury Management in the Public Services

The objectives of the Prudential Code are to provide a framework to ensure that the capital investment plans of local authorities are affordable, prudent and sustainable.
The Prudential Code for Capital Finance in Local Authorities

Ethical Standards in Local Government

The Committee on Standards in Public Life has issued a consultation on whether the current ethical standards arrangements are conducive to high standards of conduct in local government. The consultation invites submissions from local authorities, members, officials and members of the public. The closing date is 18 May 2018. Local government ethical standards

Reports, Recommendations and Guidance

CIPFA Position Statement on Audit Committees in Local Authorities and Police

CIPFA has updated its position statement and supporting guidance for audit committees. The new edition will be published soon and will align with the guidance the Home Office is planning to provide on audit committee arrangements when a police and crime commissioner takes on the responsibilities of a fire and rescue authority. As a result the publication is being delayed until the Home Office issues its own statutory guidance. Full details of the publication are available from CIPFA publications.

CIPFA Briefing on 2016 Annual Governance Statements

CIPFA reviewed statements published in 2017 which were the first to be made under the 2016 edition of *Delivering Good Governance in Local Government: Framework*. The briefing identifies the features of an effective statement and shares examples.
Further details of what the audit committee should look for in an annual governance statement are available in Issue 22 of Audit Committee Update. CIPFA Briefing

Report on the Results of Auditors' Work 2016/17

Public Sector Audit Appointments (PSAA) has published reports summarising the outcome of external audits in the health and local government sectors in England for 2016/17. The reports cover the timeliness and quality of financial reporting and auditors' local value for money work. Key findings include the following:

- auditors at 92% of councils and 100% of police bodies were able to issue the opinion on the accounts by 30 September 2017
- there were no qualified opinions on the accounts issued to date to principal bodies
- 7% received a qualified conclusion on value for money
- a handful of accounts had still not been signed off as at December 2017.

Key findings in relation to health include:
- 99% of NHS trusts and 100% of clinical commissioning groups (CCGs) had their audit opinion issued by the deadline
- no trust or CCG received a qualified opinion on the accounts
- 19% of trusts and 4% of CCGs received an adverse opinion on value for money.

CIPFA Fraud and Corruption Tracker

In 2017 CIPFA undertook a survey of levels of fraud and corruption detected across local authorities. The results of the survey provide a valuable insight into current levels of detected fraud and corruption and can be downloaded from the CIPFA Counter Fraud Centre. 2017 Report

Effectiveness of Local Authority Overview and Scrutiny Committees

A report from the Communities and Local Government select committee has been published following their inquiry into scrutiny arrangements. The report does not address Audit Committees but some of the challenges facing scrutiny committees in the report may also apply to audit committees. When reviewing the adequacy of governance for the annual governance statement the report may highlight areas for improvement. Select committee report

Local Public Accounts Committees

The Centre for Public Scrutiny has issued a discussion document outlining the role that local public accounts committees could play in enhancing local accountability for value for money. The Centre is seeking responses by 23 March.

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 update Fraud Risk Register NFI Counter Fraud Partnership	Q1-4	Apr		Completed Completed In progress Ongoing
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	Feb	Completed - Substantial
Debtors	Key controls	Q2	Oct	Feb	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		Report being agreed
Parking Services	Income collection	Q3	Dec	Mar	Completed - Substantial

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Boultham Park Restoration	Contract variations & final account	Q3-4	Jan		In progress
Procurement	CPR compliance	Q3-4	Jan		In progress
Council Tax	Risk Based Audit	Q3-4	Feb		In progress
Private Sector Housing	Risk Based Audit	Q4	Mar		In progress
Risk Management	Strategic Risks - risk mitigation	Q4			Being prepared
Combined Assurance	Update of the Assurance Map	Q4	Jan	Mar	Completed
Audit Plan	New Plan for 2018/19	Q4	Jan	Mar	Completed
Bus Station	Operation of new facility	Q4			Being prepared
Partnership Management	Governance & outcomes	N/A	N/A	N/A	Replaced by work on Asset Rationalisation
Asset Rationalisation	Governance	Q4	Q4	Q4	Completed - Substantial
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
Work Based Learning	Finance & risks				Moved to 18/19 Timing
Transport Hub	Project management/Final Account				Moved to 18/19 Timing (F/A)
Housing Company	Governance arrangements				Extended Advice provided Moved to 18/19 Timing

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	88% at end February 2018
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% (83 out of 89) 6 IT DR recs were not agreed
Percentage of High priority recommendations due implemented.	100% or escalated	100% or escalated	75% (3 out of 4)
Timescales: Draft report issued within 10 working days of completing audit.	100%	100%	100% (14 out of 14)
Final report issued within 5 working days of closure meeting / receipt of management responses.	100%	100%	100% (14 out of 14)
Period taken to complete audit –within 2 months from fieldwork commencing to the issue of the draft report.	80%	80%	86% (12 out of 14)
Client Feedback on Audit (average)	Good to excellent	Good to excellent	Average of 28 out of 32 (or 88%). Good-Excellent 10 issued and 4 returned.

Appendix 5 – Medium priority Recommendations Overdue and Not Yet Due (at 15th March 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	Policy Unit to work with Service Managers to support them validate a sample of indicators each year (Mar 17)	Mar 18	Superseded. A new system is being developed and all measures will be reviewed.
IT Applications PH CMCS	Nov 17	Substantial	7	0			7	BDIT will review how movers and leavers are captured and reported to application administrators. (Mar 18) Plus IT application recommendations for: • Website • Forms • Agresso • IQ-Post me • My-info	April 18 June 18	Extended 1 mth Work underway Extended 3 mths Some specific recommendations completed from the 25 issued

								Recommendations		Status
Customer Experience Strategy	Nov 17	Substantial	10	6	1		3	• 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	Mar 18	Completed Completed Part completed Part completed Completed Completed Completed In progress 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)	June 18	Extended 3 mths NetConsent close to operational Course drafted but needs above software
IT Disaster Recovery	Oct 17	Substantial	19	6			13	• Seating in the event of the DR plan • Contractor requirements (Housing) • LAN connection (Hamilton House)	June 18	Extended 3 mths Being monitored / implemented through the Business Continuity Group

									• Property Services to review utility requirements • Produce (Mini) 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 • <u>LCC to review the IT DR plan to ensure that it ties into the corporate BCP and BCPs for each Service Area.</u> • Have the Service Areas plan for 'loss of IT services' for up to two (2) weeks • <u>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.</u> • <u>CMT to ensure that the BCG meets regularly</u> • Ensure that the next BCP desk-top exercise includes the IT DR plan • Review the arrangements for wider staff education and awareness		All "underway" Six implemented (Underlined)

							• 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 • Fire extinguishers		

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	Revised FPR are going to Council in March. Budget holder manual will then be updated.
Risk Management PH CMCS	May 17	Substantial	9	8			1	Improve guidance & deliver further training CLT / Members (Sept 17)	July 18	Extended 4 mths A training plan has been agreed by the Service Managers Forum.
Corporate Governance Code	Oct 17	Substantial	See above					Consider the need for a detailed Asset Management Plan (Mar 18)	June 18	Extended 2 mths AMP may be incorporated into

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				
										Asset Rationalisation Strategy
Creditors Key Controls	Feb 18	Substantial	1				1	DMT's to approve authorisation schedules	Feb 18	Completed

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	In progress.
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.	May 18	Extended 3 mths
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.

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)		Given the age of this rec IA will review current guidance to see if it is sufficient.
Control Centre PH Housing	Oct 16	Substantial	8	7			1	Ensure up to date agreements are in place with agencies (Sep 17)	Sept 18	Extended 6 mths A new, GDPR complaint agreement is being developed
Responsive Repairs PH Housing	Jun 17	Substantial	6	2			4	• Record planned repairs on UH (Nov 17) • Take before & after photos (Nov 17)	March 18 Dec 18	Update requested Extended 9 mths Servitor upgrade required first
Stores	Nov 17	Limited	12	8	1	2	1	• Agree a process for adding items to the core stock list (Mar 18) • Undertake a fraud / theft risk assessment (Dec 17) • Clear the unallocated materials suspense account on a regular basis (Dec 17)	Mar 18 April 18 Mar 18	Completed Not Yet Due Completed Also see High priority recs at para 7.
Tenancy Services	Jan 18	Substantial	7	2			5	• Review & update procedures and service standards (Sept 18)	Sept 18	Not yet due

								Agreed Action & Original Target Date	Date	Comments / Progress
							•	Verify tenant identity at sign up and the 3 week visit (Feb 18)	Feb 18	Completed
							•	Update the fraud strategy & fraud risk assessment, and undertake some pro-active work (Sept 18)	Sept 18	Not yet due
							•	Review fraud training requirements (Nov 18)	Nov 18	Not yet due
							•	Consider undertaking annual inspections (Sept 18)	Sept 18	Not yet due
							•	Record eviction authorisation on UH (Feb 18)	Feb 18	Completed
								Also see High priority rec at para 7.		

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 Update requested
Health & Safety Development Plan PH CMCS	Mar 17	Substantial	2	1			1	Resolve the remaining RO cases (Aug 17)	Mar 18	Update requested

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)	Jun 18	Extended 3 mths

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)	April 18 April 18	Extended In progress, part of project closedown Extended In progress, part of closedown