



City of Lincoln Council



Audit Recommendations

December 2021

Recommendations less than 2 years old

Audit Area	Date	Assurance	No of Recs	Implmtd	Outstanding (extended or overdue)	Not Yet Due	Comments / Progress
Licensing	Feb 20	Substantial	7	3	4		<ul style="list-style-type: none"> • Develop an operational enforcement strategy. Covid has resulted in more proactive enforcement work being done (with other services & partners) and management feel that a strategy is not required. This rec will not be implemented. • Introduce a formal quality control system. This has been partly implemented and should be fully implemented by end Dec 21 • Develop more meaningful KPIs • Establish a consistent process for logging issues / complaints onto APP <p>The final two recs require improved software to deliver efficiently. The Council is part of a pilot to develop a new system – target extended to Jun 22.</p>

Recommendation Follow Up protocol (approved by Audit Committee 6th February 2020)

Internal Audit will;

- Record recs on the tracker held in Authority Wide
- Monitor target dates monthly and obtain updates where the rec is due within 1 month
- Agree extensions to target dates
- Review evidence for High priority recs implemented
- Undertake detailed follow up work on all recs in Limited / Low assurance audits 12mths from the report date
- Liaise with Directorates to ensure that;
 - They are able to obtain recommendation data from the tracker
 - Recommendations are being monitored at least 6 monthly via DMT's
 - Portfolio Holders are aware of overdue recommendations
- Advise Service Managers Team and Assistant Director Group that Audit Committee are not happy with the number of recs overdue and the time being taken to implement them

Audit Committee will;

- Receive recommendation update reports at alternating meetings, which mainly focus on High priority recommendations
- Receive verbal updates from service managers where there are outstanding recommendations 12mths from the report issue date
- Receive a 12mth update on Limited / Low assurance audits
- Receive an update on audits where there are outstanding recommendations 24mths from the report issue date – these recommendations will no longer be followed up and management will be advised that they will be accepting the risk

Directors will;

- Approve extensions where the audit recommendation has not been implemented within 12 months (Head of service / Manager will get approval) and this will form part of the 12-month review at Audit Committee.