

Summary of Internal Audit Recommendations made, implemented and outstanding 2021/22 – 2024/25

Recommendations Made	2021/22	2022/23	2023/24	2024/25
Number of High Risk	1	0	1	4
Number of Medium Risk	13	18	24	14
Number of Low Risk	27	37	49	29
Total	41	55	74	47
Recommendations Implemented	39	49	71	24
High Risk Recommendations Outstanding	1	0	0	0
Medium Risk Recommendations Outstanding	1	0	0	0
Low Risk Recommendations Outstanding	0	4	1	2
Not overdue yet	0	2	2	21
Total Overdue Recs	2	4	1	2
Percentage due implemented or carried fwd to next audit	95%	92%	99%	92%

BDC Internal Audit Recommendations Outstanding

2021/22

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B010	30 Year HRA Business Plan	Both	Reasonable	1	2		3		2 (1H 1M) On hold pending condition survey	1
Total				1	2		3		2	1

2022/23

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B002	Food Hygiene	Resources	Reasonable		2	5	7	1		6
B007	Pleasley Vale Business Centre	Strategy & Development	Reasonable		2	4	6		2L	4
B008	The Tangent Business Centre	Strategy & Development	Reasonable		2	4	6		2L	4
B019	Taxi Licensing Arrangements	Resources	Reasonable		1	4	5	1		4
Total					7	17	24	2	4	18

2023/24

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B008	Expenses & Allowances	Corporate Services & Partnerships	Substantial			3	3		1L	2
B018	CIPFA Financial Management Code	Finance	Reasonable		1	2	3	2		1
Total					1	5	6	2	1	3

2024/25

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B001	Imprest Accounts	Finance	Substantial			2	2	2		
B002	Corporate Credit Card	Finance	Substantial			2	2	2		
B003	Non Decent Homes Reporting	Services	Limited	4	1	1	6	1	1L	4
B004	Health & Safety	Services	Substantial			2	2			2
B005	Disabled Facilities Grants	Services	Substantial			2	2			2
B006	Members Allowances	Governance & Legal	Substantial			6	6		1L	5
B007	Insurance	Finance	Substantial				0			0
B008	Section 106 Agreements	Services	Reasonable		2	2	4			4
B009	Creditors	Finance	Substantial			4	4	4		
B010	Money Laundering	Finance	Reasonable		3		3	2		1

B011	Housing Benefits & CTax Support	Finance	Substantial			7	7	3		4
B012	Cash & Banking	Finance /Corporate Services & Partnerships	Reasonable		1	1	2	1		1
B013	Corporate Target	Corporate Services & Partnerships	Reasonable		7		7	6		1
Total				4	14	29	47	21	2	24

BDC Outstanding Internal Audit Recommendations

Audit and date audit completed	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
HRA Business Plan – December 2021	The 30 Year HRA Business Plan should be revisited at least every 5 years in line with the MTFP to ensure that it is financially viable and meets the objectives of the Council Ambition. Once finalised the 30 year Plan that is currently in development should be formally approved by Council.	High Once finalised then every 5 years	The stock condition survey is likely to mean a significant change to the HRA business plan figures. Therefore, we are waiting to receive the results from the survey before we properly update the plan.
HRA Business Plan – December 2021	Whilst developing the new HRA 30 Year Business Plan the assumptions made should be stress tested to ensure that the plan is robust i.e. looking at best and worst case scenarios for important factors such as voids, inflation and rent levels.	Medium Once finalised then every 5 years	Please see previous comment.

Audit and date audit completed	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
Pleasley Vale and the Tangent Business Centres – November 2022	Risk assessments for the business centres should be completed and subject to regular review to provide assurance against any potential incidents.	Low March 2023	February 2024 - We are currently reviewing risks as part of the Dragonfly SLT and have a workshop scheduled with the SLT to go through the risks across the organisation so it will be picked up as part of that. This has changed significantly, due to the increased risks at Pleasley in particular, so a more strategic risk assessment is required. No further update provided
Pleasley Vale and the Tangent Business Centres – November 2022	To safeguard the Council against potential losses and to ensure lease requirements are being met, annual reminders for PLI/FRA should be sent timely and evidenced on the Uniform system. If evidence of PLI / FRA is not forthcoming then these should be actively pursued.	Low March 2024	November 2022 <ul style="list-style-type: none"> • A review will be conducted to ensure all tenancies have an annual reminder in line with their tenancy commencement date for providing a FRA and PLI certificate. • Prioritisation will be given to those businesses who are considered to be higher risk either through process or equipment. Seek clarification of the Council's Insurance Officer to confirm if such documents are required for storage units. No further update provided

Audit and date audit completed	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
Taxi Licensing – May 23	Fees / charges should be reviewed on a regular basis. Once agreed, liaison with the Transport sections should take place to ensure all fees published on the Council's websites are up to date and correct.	Low March 2024 Revised target May 2025	Fees and charges are in the process of being reviewed.
Expenses and Allowances – September 2023	On the successful implementation of the new HR21 system the BDC Mileage and Travel Related Expenses Policy and HR21 Guidance should be reviewed and updated and should incorporate the use of electric vehicles. If the new system is not in place by January 2024 the documents should be updated by a matter of course.	Low March 2024 Revised target August 2025	The new system yet to be implemented, revised target date August 2025.
Non Decent Homes Reporting June 2024	The availability of better-quality reports (requiring less manipulation of the data via spreadsheet) is explored.	Low June 2024 Revised target March 2025	Housing Open Decent Homes module being updated to improve information retention and reporting. The Stock Condition Survey has been completed and the team are testing that

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	Further assistant should be sought from the Open Housing User Group on this matter and the opportunity should be taken to assess how others are using the system to determine the Decent Homes Standard.		<p>the open system can receive the data and we can run report from this. This is on track to be completed end March 25.</p> <p>Guidance has been sought from the Open Housing user group which has been beneficial</p> <p>As part of the Open Housing Contract renewal (April 25) we are looking to enhance how the system works, however there will need to be implementation of new systems</p>
Members Allowances July 2024	To meet legislative requirements, the Members Allowance Scheme must be published in local newspapers.	Low 30 th September 2024 Revised target March 2025	February 2025 – a quote is in the process of being obtained from DCC