

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	25
Number of Low Risk	27	37	49	52
Total	41	55	74	81
Recommendations Implemented	39	53	71	25
High Risk Recommendations Outstanding	1	0	0	0
Medium Risk Recommendations Outstanding	1	0	0	0
Low Risk Recommendations Outstanding	0	0	1	2
Not overdue yet	0	2	2	54
Total Overdue Recs	2	0	1	2
Percentage due implemented or carried fwd to next audit	95%	100%	99%	93%

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
B019	Taxi Licensing Arrangements	Resources	Reasonable		1	4	5	1		4
Total					3	9	12	2	0	10

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
B014	Extreme Wheels	Services	Substantial			3	3	3		
B015	Sundry Debtors	Finance	Limited		7	9	16	15		1
B016	Cyber Security Governance	Finance	Reasonable		4	5	9	9		
B017	E.H Other Licensing Income	Services	Substantial			6	6	6		
Total				4	25	52	81	54	2	25

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.
Expenses and Allowances – September 2023	On the successful implementation of the new HR21 system the BDC Mileage and Travel Related	Low March 2024	The new system yet to be implemented, revised target date August 2025.

Audit and date audit completed	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
	<p>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.</p> <p>.</p>	<p>Revised target August 2025</p>	
<p>Non Decent Homes Reporting</p> <p>June 2024</p>	<p>The availability of better-quality reports (requiring less manipulation of the data via spreadsheet) is explored.</p> <p>Further assistance 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>	<p>Low</p> <p>June 2024</p> <p>Revised target June 2025</p>	<p>Housing Open Decent Homes module being updated to improve information retention and reporting.</p> <p>The Stock Condition Survey has been completed and the team are testing that 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</p>

Audit and date audit completed	Recommendation Outstanding	Risk and Original Target Date	Managers Comment
			there will need to be implementation of new systems
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 June 2025	February 2025 – a quote is in the process of being obtained from DCC